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cf. UNB 20:6 50 – salt tax re-imposed
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towards a general revolt (Hyatt).

THE

CASE

OF THE

REVIVAL

OF THE

SALT DUTY,

Fully STATED and CONSIDERED;

With some REMARKS on the

Present State of Affairs.

In Answer to a late PAMPHLET,

Intitled *A Letter to a Freeholder on the late Reduction of the* Land-Tax *to one Shilling in the Pound.*

In a Letter from a MEMBER of the HOUSE of COMMONS to a Gentleman in the Country.

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THE

CASE

OF THE

REVIVAL of the SALT DUTY fully Stated and Conſidered;

With ſome REMARKS on the

Preſent State of Affairs, &c.

SIR,

I Am ſo conſcious of my own good Intentions, and the Juſtneſs of my Conduct in Parliament this Seſſion, that I think it ſtands in Need of no Apology; nor ſhould I have troubled you on this Head, if a *certain Gentleman* had not addreſs'd Himſelf, in a very extraordinary Letter, to the *Freeholders of Great Britain*.

You ſend me Word that *this Piece* hath been diſpers'd with great Induſtry in all Parts of the Neighbourhood, where you live; and therefore deſire to know, with your uſual Candour and Impartiality, what Arguments were alledg'd on the other Side of the Queſtion.

In Compliance with this Requeſt, I think my ſelf obliged to give you a full and fair State of the whole Caſe, in order to diſabuſe *thoſe Gentlemen*, who may have been deceived, for Want of ſufficient Lights, by the falſe Gloſſes and confident Aſſertions of *this Writer*. The following Sheets are therefore deſign'd chiefly for the Information of *Country Gentlemen*, who live out of the ordinary Road of Intelligence; for I can aſſure you, *Sir*, that in Town *this Piece* hath met with the uſual Fate of ſuch Performances, and is look'd on as an Attempt to divert the Enquiries of the Publick from *thoſe important Affairs*, of various Kinds, which have fallen under the Examination of Parliament this Seſſion, by endeavouring to fix our Eyes to *one Point*, which They think moſt likely to impoſe upon *landed Gentlemen*. But I doubt not to make it appear, before I conclude, that the Subſtance of *this Letter* conſiſts of nothing but *Fallacy*, *Miſrepreſentation* and *arrant Falſhoods*.

The *Letter-writer* begins in the uſual Style of his *Patron*, with congratulating us on the preſent, glorious Situation of Affairs; and for my Part, I ſhall not diſpute either the *Wiſdom*, or *Succeſs* of our late Meaſures and Negotiations. I heartily wiſh that the *Peace of Europe* may ſoon appear, by much ſtronger Evidence than *this Writer's* Aſſertion, to be effectually ſettled; and if *all our Intereſts abroad are amicably adjuſted*, as He tells us, I agree intirely with Him *that We had Reaſon to expect the good Influence of ſuch a Situation on all our Affairs at home*; I ſay We had Reaſon to expect This, as We were the only Nation, that concerned our ſelves in the hazardous and expenſive Introduction of *Don Carlos* into *Italy*, and notwithſtanding the Treaty of *Vienna*, continued to keep up a great Body of *Heſſian Troops* in our Pay, till it was fully effectuated.

Theſe

Theſe Troops, which have always given ſo much Uneaſineſs to the People of *England*, are at length ſaid to be diſcharged, and nothing has been ask'd in Parliament this Year for the Support of them; which has made ſome Reduction in our *Expences*, though none in our *Taxes*. So far therefore the Aſſertion is true, that *we ſaw, before the Parliament aſſembled, a great Reduction of* EXPENCE, *by diſcharging the Troops of other Princes*; and I hope at leaſt it will put a Stop, in ſome Meaſure, to the dangerous Method of running in Debt from Year to Year, for the *current Service*.

We likewiſe agree with Him, *that from this Beginning We promiſed our ſelves Relief from* various Burthens, *which publick Misfortunes and publick Neceſſity had ſo long obliged us to bear*.—But would not the Reader naturally conclude from ſuch a pompous Preamble, that We were actually reliev'd from ſome of thoſe *various Burthens*; and is it not very extraordinary to find that only ſhifting them from one Shoulder to the other, or ſubſtituting *one Tax* in the Room of *another*, ſhould be made the Ground Work of ſo much Triumph and Exultation?

Great Incenſe is paid, on this Account, at the Shrine of a *certain*, *honourable Gentleman*; the *ſame Perſon*, I preſume, by whoſe Direction, at leaſt, this *Letter* was written, and by whoſe Authority it hath been propagated through the Kingdom. I ſhall only obſerve, as to this Point, that it is a melancholy Caſe for any Gentleman, in *ſuch a Station*, to be reduced to the awkard Neceſſity of trumpeting his own Praiſe, and putting the Nation to an uſeleſs Expence, in hopes of convincing us that We have *no Feeling*, and abating that *popular Odium*, which *publick Neceſſity hath ſo long oblig'd Him to bear*.

But in order to prepare the World for that nauſeous

nauſeous Load of Flattery, which is ſo plentifully beſtow'd upon *this Gentleman*, the *Letter-Writer* was obliged to ſtate the whole Caſe wrong, and to carry on one great Fallacy from the Beginning to the End of his Pamphlet, by repreſenting the Oppoſition to the *Revival of the* SALT DUTY as an Oppoſition to the *Reduction of the Land Tax*.

That I may therefore ſet *this Affair* in a true Light, and diſentangle it from thoſe Cobwebs of Sophiſtry, with which He hath purpoſely endeavour'd to perplex it, I have choſen to purſue the following Method.

Firſt, to ſtate the Caſe of the *Salt Duty*, with the Reaſons for aboliſhing it, in the Year 1730, and the Arguments made uſe of againſt reviving it this Year.

Secondly, to make ſome Obſervations on *this Writer's* Compariſon between the *Salt Duty* and the *Land Tax*, as well as ſome other incidental Matters, with which He hath thought fit to ſwell up his Letter.

As to the *firſt*, it is neceſſary to put the Reader in Mind that his Majeſty was pleas'd to open the Seſſion, in the Year 1730, with a moſt gracious Speech, in which He expreſs'd his royal Compaſſion for the *Hardſhips of the poor Artificers and Manufacturers*, and recommended their Caſe to the Conſideration of his Parliament.

In Purſuance of this Recommendation, the Parliament thought proper to aboliſh the Duty on *Salt*, after the matureſt Deliberation, as the moſt *oppreſſive Tax* and what would beſt anſwer his *Majeſty's Intentions*. At this Time, every Tax, that was thought would give moſt Relief to the Subject, was fully conſidered and the *honourable Gentleman* then profeſs'd *that He had no Opinion of his own, but ſhould leave it to others to do as They thought*

thought fit, in this Case. The only Thing He then fear'd was, that We could not ſpare enough out of the *ſinking Fund* to redeem *this Duty*, ſince it might reduce it below a *Million*; but He was ſo far convinc'd at laſt that it was the moſt eligible Tax to be taken off, for the Eaſe of the People, that He *divided for it Himſelf*; which makes it the more ſurprizing to hear Him argue for the Revival of it, as He hath done ſince, and even to carry the Point ſo far as to ſay

p. 27. that it is a *more* equal *and* eaſy *Tax than any, that was ever paid by the People.*

The Parliament were induc'd to give the *Salt Duty* the Preference, at that Time, for the following Reaſons.

1. Becauſe *Salt* was of general Uſe amongſt all Sorts of People; a common Neceſſary of Life, in the ſtricteſt Senſe; and therefore in Fact a Tax upon *Salt* was a Tax upon *Proviſions.*

2. Becauſe the Duty upon *Salt* amounted to ten Times as much as it coſt at the Pits, which is not above a *Groat* a Buſhel, and ſwelled it to at leaſt four Shillings above its intrinſick Value at *London*; for as the Price of *Salt* here, at that Time, was Five Shillings a Buſhel, the *Duty* was 3 *s.* 4 *d.* and it is well known that the *Dealers* always raiſe the Price above the *bare Duty*; eſpecially when it is ſo very large and diſproportion'd to the *original Coſt.*

3. Becauſe it was a Burthen on the *poor Farmer*, who lived chiefly on *ſalt Proviſions*, and beſides made Uſe of *Salt* to brine his *Corn*, and manure his *Land*; from whence it follows that it muſt affect *landed Men*, eſpecially Thoſe, whoſe Eſtates lay in *grazing Farms*, and in many Places prevent the *Improvement of Land.*

4. Becauſe it not only increas'd the Expence of victu-

victualling the Royal Navy, but was an heavy Burthen on the Navigation of this Kingdom; by which it affected the Merchants, already distress'd with too many Difficulties, Hardships and Losses in their Trade, and thereby obliged Them to victual their Ships abroad, to the great Detriment of this Kingdom.

5. Because notwithstanding the great Sum, which *this Tax* levied upon the *People*, it brought but an inconsiderable Part of it into the *Exchequer*, occasioned by the vast Expences of *collecting* it; and *other Deductions*; which was also attended with the farther Inconvenience of keeping up a great Number of *Excise Officers*, by no Means agreeable to the Inclinations, or compatible with the Interests of a free People.

6. Because it was a Burthen upon our *Manufactures*, in many Particulars; such as *Leather*, *Glass Bottles*, *Earthen Ware*, &c.

7. Because it was liable to great *Frauds* and *Abuses*, by *false Drawbacks*, *Allowances* and *Deductions*, as all Taxes will be, which so much exceed the Value of the *Commodity* and afford the *Dealers* so strong a Temptation.

For these and several other Reasons, which were offered to the same Purpose, the Parliament was induc'd, with almost universal Consent, to come to the following Resolution, which They afterwards pass'd into a Law, *viz.*

" *Resolved*, That the several Duties upon *home-*
" *made Salt*, granted to the late King *William*
" and Queen *Mary*, by an Act of the 5th and 6th
" of their Reign, for a Term of Years and since
" made *perpetual*; and also the additional Duties
" on all *Salt*, granted by an Act of the 9th and
" 10th Years of his said late Majesty King *William*,
" shall from and after the 25th Day of *Dec.* 1730,
" cease, determine, and be no longer paid.

Thus

Thus were the People discharged from these *burthensome Duties*, in Pursuance of his *Majesty's gracious Intentions*, and at a Time, when our Affairs abroad were in the most *perplex'd and uncertain Situation*. This was a Matter of the greatest Comfort to a People groaning under *various Burthens*, and gave Them a pleasing Prospect that the first Opportunity would be taken to give Them farther Relief in *those Taxes*, which had any ways come in Competition with the *Salt*, when our Affairs should be settled into *Peace* and *Tranquility*, as We are told They are at present. But how are We deceived in our Expectations; and how true hath it proved, what We have always fear'd, that We should never get rid of *Excises*, when They are once laid on us? The only Instance of Relief, that We have been able to obtain from *these Burthens*, for many Years past, was this Abolition of the Duties on *Salt*; one of those Taxes, which had the terrible Word *forever* annex'd to it; and when We consider that it was look'd on as the most proper and necessary Relief in the Year 1730, I believe nobody could then imagine that it would be revived to the utmost Farthing in the Year 1732.

To what Motives therefore shall we impute these *retrograde Measures*, which deprive us of all Hopes of seeing our Burthens made easy, by the Reduction of our *Taxes*? There must be some extraordinary Reason for such an Expedient, which hath not been yet avowed; for no Man of common Sense, can be so weak as to swallow the gross Imposition, with which *this Writer* insults our Understandings, by telling us that it is done for our *Ease*. His Argument, upon this Head, hath such a Mixture of Insolence and Ridicule in it, that it cannot be sufficiently exposed, without quoting it.

 —— " When

—— " When every Thing abroad, *says He*, hath " thus ſucceeded to our utmoſt Wiſhes; when We " can no longer juſtify Delays to *eaſe the People*, " from any viſible Uncertainty of our Affairs; " ſhall We do *nothing* to convince the People that " We have a *Peace*, but meerly by telling Them " that We have procured it? or rather ought We " not, from the Difference of *Taxes*, to ſhew Them " the Difference between *certain* and *unſettled* " *Tranquility?*

I believe every Man in the Kingdom agrees with the *Letter-writer* in all This; that the People ought to be *eas'd*, and feel the Difference between *Peace* and *War*, by a Difference of *Taxes*; but is not this good Work really *delay'd*, though there is no *viſible Uncertainty in our Affairs*, as He informs us; unleſs it be in the Time, when We are to expect *Relief?* For though We meet with the fine Words *Eaſe*, *Benefit*, and *firſt Fruits of this pacifick Seaſon*, in almoſt every Page of his Book, I ſhould be glad to know where the Subſtance is to be found; or whether the *Difference of our Taxes* conſiſts in any Thing beſides the *Denomination* of Them? Is not the ſame, or a larger Sum, rais'd upon the Nation in general; and what other Reaſon have We to believe that there is a *Peace*, beſides his telling us ſo? Did all our late wiſe, and able Negotiations tend to no other End than to convince us of the Difference between 500,000 *l.* rais'd upon *Land*, and 500,000 *l.* rais'd on *Salt?* ——Theſe, no Doubt, are mighty Bleſſings to a ſuffering People, and could not have been compaſs'd without the effectual Introduction and Settlement of *Don Carlos* in *Italy*; for it ſeems ſuch a Work as This could not be attempted with Succeſs in a Time of *unſettled Tranquility*, and therefore the *Honourable Gentleman* did not attempt it

laſt.

laſt Year, when it was neceſſary to raiſe a Million by a *Land Tax*; but was obliged to wait for ſuch a *perfect Peace*, as We enjoy at preſent, to make us ſenſible of the great Bleſſing of *ſuch an Alteration*, which is repreſented as ſufficient in it ſelf to anſwer all our Expectations of Relief from the *various Burthens* we lye under; for though other Countries may have look'd upon *this Tax* as a *Badge of Slavery*, which hath often made them deſperate, and have always ſtyled thoſe Nations *free*, which have preſerved Themſelves from it; yet We are ſo ſenſible of the righteous Views of that *honourable Gentleman*, that We cannot apprehend any bad Conſequences from it, in his Hands.

But to proceed. We are told that when the *Honourable Gentleman* made the Propoſition for reviving the *Salt Duty*, there remained a *Million to be rais'd in Aid of the Supply voted.* By the Way, this Method of reaſoning is ſomewhat extraordinary; to urge a *Vote of Supply* as an Argument for juſtifying *Ways and Means*; for though *one* is often made uſe of to induce the *other*; yet it hath really nothing to do in the Diſpute; for the Reaſonableneſs of the *Supply*, as well as the *Method* of raiſing it, ought to be taken into Conſideration; and yet this Argument occurs more than once in the *Letter* before us; where it is ſaid, after all the fine Flouriſhes about *Eaſe* and *Difference of Taxes*, that We muſt have continued the *uſual Land Tax*, if this *Duty on Salt* had not been ſo wiſely ſubſtituted in its Room; becauſe the *Supply* muſt be made good; whereas We had Reaſon to expect that a much *leſs Supply* would have been thought ſufficient for the Service of the Publick, in ſuch a glorious Situation of Affairs, as He hath deſcribed, *when every Thing abroad hath ſucceeded to our utmoſt*

Wiſhes, and the Peace of Europe *is ſo perfectly ſettled.*

We had Reaſon to expect that an Opportunity would have been taken, from this *happy Change of Affairs*, to relieve us, in ſome Meaſure, from that grievous and terrible Article, a *ſtanding Army*; the worſt of all Burdens, which *publick Misfortunes and publick Neceſſity hath ſo long obliged us to bear*; an Article, which fills the Heart of every *Engliſhman* with the moſt dreadful Apprehenſions, and gives the *diſaffected* a Handle to ſuggeſt that his Majeſty does not rely on the *Affections of his People.* But, inſtead of Relief, will not this Burthen of *Armies* be heightened by the Aggravation of eſtabliſhing *Exciſes* to pay them; Things, more odious, oppreſſive and dangerous, if poſſible, than an *Army* itſelf; as their Power and Influence, without coming to Extremities, is more diffuſive; but *ſtanding Armies* and *Exciſes* have ever gone Hand in Hand, and where the *firſt* is, there will always be the *ſecond.*

We had likewiſe Reaſon to expect that We ſhould have been eaſed from the Exciſe upon *Leather*, *Soap* and *Candles*; for We flattered our ſelves with Hopes that the Reduction of our *Expences*, and the great Increaſe of the *ſinking Fund*, (which ſuch a *happy Situation* muſt naturally produce on our *Trade*) would have been able to diſcharge us from all theſe Burthens, by Degrees, as it did ſome Time ago from That of *Salt.* But how are all our Expectations fruſtrated and vaniſhed at once? Even this very *Salt Tax*, the Ground of all our Hopes, is laid on again; and one of the ſtrongeſt Reaſons for doing it was, that it had formerly *continued ſo long*, that no Body *complain'd* of it, or even ſo much as knew that they paid 3 *s.* 4 *d.* a Buſhel Duty for it, and, that the People had not been *thankful* for taking it off.—— Thus you ſee, *Sir*, that the longer we bear *Taxes*,

and

and the leſs we *complain* of them, the ſtronger is the Argument, or Pretence, for continuing them upon us. When can it therefore be ſuppoſed that we ſhall get rid of them, ſince we are every Day farther off from Relief, according to this Doctrine?

But ſince This is our Caſe, and the ſame Sum of Money muſt be rais'd one Way or other, notwithſtanding our *Peace*, I ſhall now proceed, in the *ſecond Place*, to make ſome Obſervations on *this Writer's* Compariſon between the *Salt Duty* and the *Land Tax*; to which all the Merit of his *Patron* is at laſt reduced.

It ſeems, *the honourable Gentleman*, who appears the *Hero* of this Piece, hath juſt made a Diſcovery that the *Land-Owners of England* have been moſt grievouſly tax'd, for almoſt *forty Years* paſt, without any Intermiſſion; and finding his Bowels yearn all on a Sudden with Compaſſion towards Them, He undertakes their Cauſe, *pleads for the landed Intereſt, and becomes* an *Advocate for all the Freeholders of Great Britain.* For this Purpoſe, We behold Him devoting Himſelf, *with great Chearfulneſs*, to the Service of his Country; *foregoing his own Quiet and Repoſe*; and ſubmitting to a *long Struggle, for two whole Days together*, that We, his dear Countrymen, might reap the Advantages of it; whereas, ſays his *Advocate*, inſtead of this tedious Conteſt, He could have rais'd a *Million on Land in a Quarter of an Hour.*—— I am afraid, indeed, that This is too true; for the *honourable Gentleman* hath often convinc'd us, to our Coſt, what great Things He can do, upon Occaſion, in a *Quarter of an Hour!*

His *Motives* to this generous Undertaking are equally remarkable and worthy of our higheſt Acknowledgments; " for He reflected, it ſeems, " that the *Freeholders* were Thoſe, whom, by the

" Laws

" Laws and Conſtitutions of Parliament, not only " the *Knights of the Shires*, but alſo *every Mem-* " *ber* was ſuppos'd principally to repreſent; that " *Land* was the *Qualification* of every Member, " without which He could not ſit, or vote, in that " Houſe; that *this Qualification* was provided " with a particular View of Advantage to the " *Freeholders*; ſince every Member, being obliged " to hold a conſiderable Part of his Property in " *Land*, would thereby feel the Burthens, and " know the Grievances of the *landed Intereſt*; " would likewiſe have the ſtronger Motives to re- " dreſs their Complaints, and to indulge their In- " tereſts, whenever They came under publick Con- " ſideration.

How infinitely are We obliged to this *honourable Gentleman*, this *Princeps Senatûs*, for taking ſo much Pains, and chearfully undergoing ſo much Fatigue, even for *two Days* together, in our Service? But, methinks, it is a Pity that He did not perſevere for a Seſſion, at leaſt, when He had once begun, and demonſtrate the Sincerity of his Zeal for the *landed Intereſt*, by exerting it in Behalf of the *late Bill*, for explaining the *Qualification Act*, and preventing, as far as poſſible, the *Evaſion* of it; but, inſtead of This, it is too well known that He procured a Clauſe to be offered, and ſupported it Himſelf, for admitting a MONEY'D QUALIFICATION; and not ſucceeding in this Attempt, the Bill it ſelf was thrown out by the ſingular Dexterity of *this honourable Gentleman* (to ſay no worſe) in a very extraordinary Manner. I am afraid his Enemies will ask, with a Sneer, whether *He diſtinguiſh'd Himſelf*, in this Inſtance, *as a powerful Advocate for the Freeholders of Great Britain*; and whether This can be call'd *pleading for the Land*, by endeavouring to open a Back-Door for *Brokers* and *Stock-jobbers*

bers into all the Boroughs in *England*, and thereby excluding the *landed Gentlemen* from their antient Seats in the *Houſe of Commons?*

The *Eaſe of Land* is certainly a moſt *deſireable Precedent* at any Time, when it can be done without loading the Nation in a *more grievous Manner*; but I am not able to comprehend the Reaſon why *this Precedent was the more deſireable, becauſe it was offered by the* COURT, *and aroſe at the Motion of the* MINISTERS; unleſs it is to be taken for granted that no *Motions*, however reaſonable and beneficial to the Publick, will be ſuffered to prevail, unleſs ſuch as are offered by the *Court*, and that making of *Precedents* is a Prerogative belonging only to *Miniſters*. Perhaps, This may be his Meaning, when He ſays *that an Eaſe of Land was heretofore always thought impracticable, and never had till then been attempted*; That is, by the *Miniſters*, to whom *ſuch Precedents* belong? for I have ſeen many Attempts of that Kind made from *another Quarter*, even under this *honourable Gentleman's* Adminiſtration; but He always took Care to defeat Them; with a Deſign, perhaps, of reſerving that Glory to *Himſelf*; but He ſhould not have eclypſed it, by ſubſtituting *another Tax* in the Room of it, and laying a Scheme for making it *perpetual*.

He begins to explain the real Motives to *this Expedient* in the following Paſſage; where He ſays that *no Man, who heard the* honourable Gentleman *ſpeak, and conſidered how long* this Parliament *had* continued, *as alſo how ſoon They muſt proceed to a* NEW ELECTION; *no Man could imagine that He ſhould be inclin'd to load the* Freeholders *at any Time, if it might be avoided*, &c.—— In another Place He ſpeaks ſtill more plainly to this Point, by extolling the Advantages of *Reſt to our Lands, even*

once

once in SEVEN YEARS, *like Thoſe of the antient Jews*; by which I preſume He deſigns to allude to another SEPTENNIAL PARLIAMENT; and, indeed, I think it a great Inſtance of his Moderation and Goodneſs, to put us upon the ſame Foot with the *antient Jews*, conſidering what *cruel Task-maſters* We have had in *ſome Reigns.*

For this Reaſon, I cannot agree with the *honourable Gentleman* and his ſcribbling *Colleague*, that if this Propoſition for *eaſing the Land* had not been accepted at this Time, it would have diſcouraged any *Miniſter* from attempting it again; for the People would, at any Time, be very glad to be freed from a *Land-Tax*, when it is fairly offer'd to Them, without any Clog, or Reſtriction; but through the whole Courſe of his Letter, He ſpeaks of *this Expedient* as a real Eaſe and Reduction of the *national Taxes.*

The *honourable Gentleman* was pleas'd to obſerve farther, that it would appear from the Determination of that Day, *whether a* Land Tax, *of at leaſt two Shillings in the Pound*, *was to become a* perpetual Rent-Charge *on all the Lands in England.* —— If This was really the Caſe, it affords us a very melancholy Conſideration; but, in order to make it a *true State of the Queſtion*, it is neceſſary to take ſeveral Points for granted, to which I believe the People of *England* will not eaſily ſubmit, when They ſee them explain'd and reduc'd to diſtinct Propoſitions; and is in it ſelf a Proof that *this Debate* was of much greater Conſequence than They apprehend; for it carries a Suppoſition along with it that the *Sum*, rais'd this Year, will always be the *Sum*, that muſt be rais'd every Year for the *current Service*; and conſequently that a *ſtanding Army of eighteen thouſand Men* muſt be always kept up in this Kingdom, even in Times of

the

the *moſt profound Peace and Tranquility*. Beſides, it takes away all Hopes of ever ſeeing the *national Debts* paid off by the *ſinking Fund*, and of our getting rid of *thoſe Taxes*, which are moſt *oppreſſive*, whilſt *Thoſe*, which are not ſo, and do not affect our *Manufactures*, or the *poorer Sort of People*, might have been continued, inſtead of the *Land-Tax*; but We can no longer flatter our ſelves with ſuch a Proſpect, if the Conſequence of *that Day's Debate* is truly ſtated by the *Writer* before us; who aſſerts, in Effect, that We have no other Method of redeeming our Eſtates from the *perpetual Rent-Charge of a Land Tax*, than by conſenting to ſubſtitute *new Taxes* in their Room.

I have examined this Point the more minutely, in order to ſhew that the great Struggle of *that Day* was, whether We might ever expect to be freed from *Exciſes*, and the fatal Influence of *their Officers* over us, in our *Elections*; for as one of the ſtrongeſt Arguments againſt eſtabliſhing *Exciſes* in this Nation hath always been that if ever They are once granted, *Miniſters* know the Uſe of them too well to let Them be taken off again; ſo the *Gentlemen*, who had the good Fortune to ſucceed in ſuch an Attempt *two Years* ago, thought Themſelves obliged to exert their utmoſt Endeavours to prevent the Defeat of it *this Year*, under any ſpecious Pretences whatſoever.

Nay, the Reaſons againſt REVIVING *this Duty* were much ſtronger than Thoſe for ABOLISHING it in the Year 1730; for, at that Time, it belong'd to the *ſinking Fund*, and was appropriated to the Payment of our *national Debts*. This was made an Argument, on the *Court Side*, againſt taking it off; and it will certainly be a great Diſcouragement to any Gentlemen, how they propoſe any *Relief to the People*, when They ſee ſuch an Uſe

made of it; for as nothing but a *general Eaſe to the Subject* could have induced Them to diſcharge *this Duty* from the *ſinking Fund*; ſo the preſent Application of it, to a *different Purpoſe*, may give Them Reaſon to apprehend that ſome *future Miniſter* may take an Opportunity of laying his *Harpy*'s Paws upon other Parts of that *ſacred Treaſure*, by the ſame Means, and to ſerve the ſame Ends.

I am as willing as *this Writer* to acknowledge the *great Grievance and Inequality of the Land Tax*; though many Perſons have been formerly ſtyled *Incendiaries* for repreſenting it in ſuch a Light; but, it ſeems, this Sort of Language is become neceſſary, at preſent, to juſtify the Revival of the *Salt Duty*, *the Foundation of that great Work, which is commenc'd*, as He aſſures us, *in Eaſe of the landed Intereſt*; but I wiſh we may not live to ſee this *great Work* end in continuing the *Duty on Salt* for a longer Term, when the *three Years* are expir'd, or perhaps before, and at laſt making it again a *perpetual Fund for new Debts*.

Great Pains are taken to ridicule the Oppoſition to *this Scheme*; and perhaps the *Author* may fancy Himſelf very arch; but it is, indeed, the moſt convincing Proof that it was a Matter of much greater Conſequence than He is willing to have it thought, and could ariſe from nothing but the fulleſt Conviction that the Thing it ſelf was of a dangerous Nature to our Liberties, or a ſhameful Impoſition on our Underſtandings. The only Thing like This, of late Years, which hath met with a vigorous Oppoſition in every Step it took in the *Houſe*, was the ever-memorable Demand of 115,000*l.* for the Arrears of his Majeſty's *civil Liſt*.

One of the ſecret Reaſons, alledg'd by this *worthy Writer*, for the Oppoſition given to the Re-

Revival of the *Salt Duty*, was to prevent the *Miniſters* from doing *popular Actions and ſecuring the Affections of the People of England.* —— Alas! what a needleſs Trouble have They given Themſelves, if This was the Caſe! — I cannot think that any one Man in the Kingdom hath any Occaſion to envy the *honourable Gentleman*, upon that Account; nor do I believe that *this Expedient*, from which He promiſes Himſelf ſo much *Glory* and *popular Applauſe*, will anſwer his Expectations, in any Degree, when it is fully examined and explain'd. But did theſe *ambitious Men out of Power*, who ſeem to give Him ſo much Uneaſineſs, ever attempt to defeat any Propoſal for *relieving the People* in good earneſt? Did They, for Inſtance, oppoſe Him in the *real Eaſe*, which was given Them, when the Duties on *Salt* were taken off and aboliſh'd?

Again, it is ſaid *that ſome Perſons are apt to be led away, by the Perſuaſions of* artful Men, *to oppoſe Miniſters.* I grant it; *but may not many others be led away, by the Influence of* wicked Men, *to act with them?*—I heartily wiſh that the Number of *both theſe Sorts of Perſons* were only equal!

However, He is ſo good, in the midſt of his Triumph, as to compaſſionate *thoſe unſucceſsful, vanquiſh'd Men*, who had the Mortification to ſee Themſelves overpower'd by *Numbers*; and is even ſo candid as to make it a Doubt whether the Nation is moſt obliged to the *victorious*, or the *conquer'd Party*; ſince the ſtrong Oppoſition of the *latter* gave the *honourable Gentleman* an Opportunity of diſplaying his *great Capacities, in explaining this Affair.*

Let us therefore examine the *State of this Revenue*, as it was originally drawn up, *with great Clearneſs and Exactneſs*, by this *honourable Gen-*

tleman Himſelf, in order to obviate the Objections to *this Duty*, from the Charge of *collecting* it.

He ſets out with endeavouring to make a Diſtinction between the *groſs Charge* and the *groſs Produce*; which He could not, at that Time, believe would ever impoſe on any Body in *Paper*; for He is too well acquainted with the *Revenues* (eſpecially with the *civil Liſt* Part of them) not to know that in all the Revenues both of the *Cuſtoms* and *Exciſes*, They are conſtantly charg'd, in the ſame Manner, by the *Officers*, (who certainly know beſt) as a *groſs Produce*; and yet there is as much Pretence that *They* ſhould be call'd only a *groſs Charge*, as there is in *this Particular*; for *They* are as liable to be leſſen'd by *prompt Payments* and *Drawbacks*, *upon Exportation*, as *This* is. Nay, it cannot, in the very Nature of the Thing, be otherwiſe than a *groſs Produce*, ſubject to ſuch Diſcounts for *prompt Payment*, as *other Duties* are, and to ſuch Encouragements, as are given for the *Exportation of Malt* and *Bounties on Corn*; yet no Man ever pretended that the *groſs Produce* of the *Exciſe* was therefore only a *groſs Charge*; or that the *old Subſidy* was ſo, becauſe it paid the *Bounties of Corn* out of it.

I cannot forbear obſerving, in this Place, that the *honourable Gentleman* hath got a moſt ingenious Knack of inventing *Cant Words* and *Phraſes*, when He finds Himſelf under a Neceſſity of puzzling and perplexing an Argument. We may remember that a few Years ago, We were taught to diſtinguiſh between *Debts incurr'd* and *Debts increas'd*, *real Debts* and *nominal Debts*, &c. At another Time, the ſame Kind of Diſtinction was trumpt up between *oſtenſible Treaties* and *non-oſtenſible Treaties*; and now between a *groſs Charge* and

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a *groſs Produce* ; but as all theſe *political Subtleties* are made Uſe of to ſerve much the ſame Turns, I doubt not they will meet with the ſame Succeſs ; I mean the Contempt and Indignation of the Publick.

Perhaps, it may be thought tedious and unneceſſary to enter into the particular Articles of that Account, which the *honourable Gentleman* was pleas'd to give us, and his *Advocate* hath ſince publiſh'd, as the Foundation of his Diſtinction between a *groſs Charge* and a *groſs Produce*. The Fallacies of it may be immediately diſcovered by Thoſe, who are concerned in the *Revenue*, or have made the leaſt Enquiry into *ſuch Affairs* ; but as theſe Sheets are deſign'd for the Information of the Publick in general, and the whole Streſs of the *Gentleman's* Argument, both *within Doors* and *without*, lies in the Force of *this Diſtinction* ; it may be expected that I ſhould give it a particular Examination.

It is ſurprizing and unaccountable how it could enter into any one's Thoughts that the Article of 20,000 *l.* for *prompt Payment* ſhould be only a *groſs Charge* ; for who can conceive how this Money is paid any otherwiſe than by delivering to the *Dealers* ſuch a Quantity of *Salt*, of which the *Duty* ſhall amount to *that Sum* ; and is not This conſumed within the Kingdom, and does not every Body, that uſes it, pay the Duty of 3 *s.* 4 *d.* a Buſhel for it, without Diſtinction ? Is it not therefore a Sum of Money, which, though rais'd on the *People*, does not come into the *net Produce ?*

Of the ſame Nature is the *Allowance for Waſte on* Salt, *carried Coaſt-wiſe*, which He allows may never happen ; but the Reverſe is true ; for inſtead of any *Waſte*, there is a great *Increaſe* ; for which We likewiſe pay the 3 *s.* 4 *d.* a Buſhel. The *Salt* be-

being very dry, when put on Board, the Moiſture of the Air cauſes it to ſwell; from whence it appears that 11,000*l.* worth more of *Salt* is conſumed in the Nation; for which the Subject pays the *full Duty*, though it brings nothing into the *Exchequer*; ſo that *this Sum* is certainly an Article of a *groſs Charge*; and the *Letter-writer* afterwards ſeems to be ſenſible of it for He hath endeavoured to give it another Turn, by telling us that the Article of *prompt Payment* really *p.* 18. reduces the *Duty* to 3 *s.* 1 *d.* a Buſhel, and that the *Allowance for carrying* Salt *Coaſtwiſe enables the Dealer to ſell it, three Pence a Buſhel* cheaper to thoſe Countries, which lye diſtant from the *Salt Works*. This is, in ſome Meaſure, giving up the *former Propoſition*; ſince it proves that the whole Duty is *leſſened*, and that only *one Part* of the Kingdom is eas'd by it; but, perhaps, it may be thought that, by theſe Deductions, *Salt* is ſold much cheaper to the *Conſumer* than what is laid on by the Duty of 3 *s.* 4 *d.* a Buſhel. Every Man in the Kingdom, who conſiders This truly, will find ſufficient Reaſon to be againſt the *Tax*; for *Salt*, if the *Duty* had not been reviv'd, might have been ſold at *London* for one Shilling a Buſhel; but when the *Duty* was on, it generally ſold at 5 *s.* a Buſhel.

The Allowances for *prompt Payment*, and its being *brought Coaſt-wiſe*, is Sixpence a Buſhel; and therefore the whole Duty paid by Them is only 2 *s.* 10 *d.* from whence it might be imagined that it ought to ſell for no more than three Shillings and ten Pence a Buſhel now; which proves that, by laying on *this Duty*, there is another Tax of 1 *s.* 2 *d.* impoſed on the *Conſumer*, for the Benefit of the *Dealer*; and it muſt be remember'd that even to buy it ſo cheap as 5 *s.* a Buſhel, you muſt buy *that Quantity* of it at a Time; for if it is ſold by Retail in *ſmaller Quantities*, there is,

at leaſt, another Duty of 6 *d.* a Buſhel laid on the *Conſumer*, for the Benefit of the *Retailer*; and This muſt generally fall upon the *pooreſt Sort of our People*; ſo that *They* pay more than the *Rich* for what They are forc'd to uſe of this *neceſſary Commodity*.

I believe it will be allowed that the Proportion of Increaſe at *London* in the Price of *Salt*, by laying on the *Duty*, will hold, upon an Average, throughout the whole Kingdom. There are many *inland Counties*, in which it is much greater; and even in thoſe Parts, that are near the *Salt Works*, it muſt be remember'd that They have not the *Allowance of* 3 *d. for carrying it Coaſt-wiſe*, as They have at *London*. But if, notwithſtanding This, it may be ſomewhat cheaper in *thoſe Parts*; yet, being ſo much dearer in *others*, We may reckon the Duty at 4 *s.* a Buſhel, paid by the *Conſumer*, who buys it by the *Buſhel*, notwithſtanding all the Allowances to the *Dealers*.

Let us therefore, in this Caſe, only ſuppoſe, according to his own Account, that the *groſs Produce* paid by the Subject is 230,350 *l.* which, with 31,000 *l.* allow'd for *prompt Payment* and *Salt carried Coaſt-wiſe*, will prove that there are 1,568,100 Buſhels of *Salt* conſumed within the Kingdom, without including *Frauds*. This Quantity, at 4 *s.* a Buſhel, amounts to 313,620 *l.* a Year; which for *three Years* is 940,860 *l.* and if what is ſold by *Retail*, under the Quantity of a *Buſhel*, as the Groſs of the people buy it, ſhould be eſtimated at a *quarter Part of the Whole*, that additional 6 *d.* a buſhel would amount to 39,202 *l.* a Year; which for *three Years* is 117,606 *l.* Both Sums together would be 1,058,466 *l.* which is what muſt be raiſed on the *People*.

It is highly probable that the Sum is much greater, by our paying for all the *Frauds*, for which the *Duties* muſt anſwer, and of which it is impoſſible to make any juſt Calculation. But if we

agree with *this Author*, that *all the Inhabitants in* England *are eight Millions*; (though he ſays he might compute them at more;) if they uſe, one with another, but a *Peck of Salt in* a Year; (which every Body will think is much too little) and if, from the *Duty* and *advanced Price* of it, They pay only *one Shilling per Peck* more for it than They did before the *Tax* was laid; in that Caſe, I ſay, there would be raiſed on the *Conſumers* a yearly ſum of 400,000 *l.* which for *three Years* is 1,200,000 *l.* and that This is moſt likely to be the Sum, rais'd on the *People*, will appear by conſidering the other Articles of this Account.

In That of 120,000 *l.* charged for *Salt exported*, it muſt be obſerved that there is an Allowance for *Waſte* to the Amount of 4 Buſhels in 40; ſo that, upon the *proper Certificate* return'd of the Exportation of 36 Buſhels of *Salt*, the *Bond* is diſcharg-'d, which was given to pay the *Duty*; and therefore whatever Part of this 4 Buſhels is, by any ways or means, found to be made uſe of at home, is a fraudulent Deduction from the *Duty*, though paid by the *People*.

Another Sum of 36,000 *l.* a Year is charg'd for *Rock Salt melted*. This ariſes from an *Allowance of ten Pound Weight of Salt in Sixty-five*, *Duty free*, from a Suppoſition of ſo much *Waſte*, by refining it into *white Salt*; whereas I am credibly informed, that *Rock Salt*, diſſolv'd in *freſh Water*, will produce its own Weight in *white Salt*; and, when diſſolv'd in *Sea Water*, will make one *fourth Part* more than its own Weight; from whence it follows, that an Allowance of *ten Pound* Weight in *Sixty-five* is a Deduction of ſo much from the *Revenue*, whilſt the *Duty* for it is paid by the *People*.

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The next Article is for *Salt deliver'd Duty-free for the Fiſhery*, amounting to 51,000 *l. per Annum*. There may be very great *Frauds* in this Article, and undoubtedly there are ſome; for the Proof requir'd that the *Salt* hath been us'd in *curing of Fiſh* depends, in a great meaſure, upon the *Honeſty of the Curers Themſelves*; and every Body is too well acquainted with the great Latitude of Conſcience, which is commonly taken in Matters, relating to the *Revenue*, without forfeiting the general Character of *honeſt Men*; for nobody can tell but Themſelves what Quantities of *Salt* They uſe in *curing Fiſh*; nor can the *Officers* even examine whether That, which is cured for *home Conſumption*, is *well*, or *ill cured*, as They do all, that is *exported*, before They allow the *Bounties*.

From what hath been already ſaid it appears that there is either a *Fraud*, or a *Fallacy*, in every one of the Articles of *theſe Deductions*, which I have examined; and the only two, which I have paſs'd by, without any Notice, are Thoſe for *Salt loſt at Sea*, *and* for *ſalted Beef and Pork exported*. As both theſe Articles together are charged at no more than 1650 *l. per Annum*, I ſhall not diſpute ſuch a Trifle with Him, though I believe even That would admit of ſome Objections; but it is arguing againſt common Senſe and Experience to ſuppoſe, as *this Writer* does, that great *Frauds* will not be committed, and that there is
P. 17. nothing left to *tempt Avarice*, or *encourage Knavery* where the *Drawbacks*, *and Allowances* on the *groſs Produce* amount to 780,000 *l.* and the *net Produce*, by theſe Means, is reduced to 500,000 *l.* eſpecially where the Claim to ſuch *Allowances* depends intirely on the Integrity of the *Trader*, as well as the Probity of the *Exciſe Officers*; many of whom, according to his
P. 60. own Confeſſion, would become a *Burthen*

to their Pariſhes, if They were not preſerved from it by their *Employments*.

The *Letter-writer* ſeems to confeſs This Himſelf in another Place, when it is neceſſary to ſupport his favourite Scheme of a *general Exciſe*; for He ſays, *p.* 61, that *numberleſs Frauds are committed, from the Duties being paid on* Importation, *and* Drawbacks *allowed on exporting them again.* Now are not all *Exciſes*, where *Drawbacks* are allow'd, as ſubject to the ſame *Frauds* and *Inconveniencies* as any *Cuſtoms* whatſoever?

But what are the plain and certain Conſequences of any *Frauds*, of this Kind, but to put Money into the Pockets of the *knaviſh Dealers*, or *corrupt Officers?* For to imagine, according to *this worthy Author*, that ſuppoſing all the Allowances to be one *intire Fraud*, it would reduce the Price of *Salt to leſs than* 16 *d. per Buſhel*, is ſuch an Abſurdity as was never publiſhed before in *plain Engliſh*; for can it be ſuppoſed that the *Dealers* and *Exciſe Officers* will break through all *Oaths* and run the Hazard of the *ſevereſt Penalties*, in pure Charity to their Neighbours, that They may be able to let Them have *Salt* the cheaper? This is converting Them into a ſort of CHARITABLE CORPORATION, *for the Relief of induſtrious Poor*, and is ſuch an Argument for ſoftening the Rigour of the Laws, in Behalf of *Smuglers*, as I could not have expected to ſee propagated through the Kingdom by any *Gentlemen at the Head of the Revenues*; but it ſhews the wretched Shifts, to which he muſt be reduced, when He thinks it neceſſary to vent ſuch Doctrines; for can he be ignorant that it hath always been a conſtant Objection againſt ſuch *heavy Duties*, where numerous *Drawbacks* and *Allowances* muſt be made, that the *Corruptions* and *Perjuries*, naturally attending them, are the moſt probable

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and effectual Means to deſtroy all ſenſe of *Oaths* and *Honeſty* amongſt the Bulk of the People; which every wiſe Government ſhould endeavour to prevent? —— Nay, can this *honourable Gentleman* have forgot, what but lately appeared in *Parliament*, that ſome conſiderable Eſtates have been raiſed by *fraudulent Drawbacks* and *Allowances* of this Nature?

Before We leave the Conſideration of this Account, it is neceſſary to obſerve that there ought to be ſeveral material Alterations; for the *honourable Gentleman* takes the *net Produce*, paid into the *Exchequer*, to be the *net produce of the Duty*; whereas the *real*, *net Produce*, according to his own Account, is,

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	186,350
Bounties - - - - -	19,000
Management - - - -	25,000
The groſs Produce for *England*, as He is pleas'd to call it, is - - -	230,350
Add to This, as undoubtedly it ought to be, the Allowance for *prompt Payment* - - - - - - - -	20,000
The Sum rais'd in *England*, to make good 500,000 *l.* in this way, is *per Annum* - - - - - -	250,350

Brought over - -		250,350
By a medium of 7 Years, the 1 *s.* a Buſhel in *Scotland* produces,	*L.*	3,987
Diſcount about - - - - - -		203
Charges of *Management*, which amounts to 105 *l. per Cent.* in this Part of the united Kingdom, is about - -		4,196
Total per *Annum* - -		258,736

From hence it appears that, in order to raiſe 500,000 *l.* by a *ſalt Duty*, the united Kingdom muſt, in three Years, pay the ſum of 776,208 *l.*

The *Letter-writer* is pleas'd to inſinuate that in Caſe the Payment of the 19,000 *l.* for Bounties, on the *Exportation of Fiſh*, ſhould be removed from the *old ſubſidy*, and replac'd on the Duties on *Salt*, a due Proportion of the 25,000 *l.* for Charges of *Management* ought to be allowed for this Part of the *ſalt Duty*; but as *theſe Duties* create no new Expence to the Charges of *Management*, when paid out of the *Cuſtoms*, We preſume it will not, if paid out of the *Exciſe*; but that the *Officers* and *Charges of Management* would be juſt the ſame, whether *theſe Bounties* are paid out of the *ſalt Duty*, or not.

This leads me to the next Point, to be conſider'd in this Enquiry; *viz.* the Difference of Expence to the Publick between the *two Taxes*, for the Charges of *Management*, *&c.* which ſtands thus;

Charges

Charges of Management on the *Salt Duty* for 3 Years, at 25,000 *l. per Annum* - - - - - -	75,000
The extraordinary Charge in the *victualling Office*, occaſioned by this *Duty*, though it does not fall under the Head of *Management*, will not be diſputed to be an Addition to the Difference of raiſing this 500,000 *l.* by *Salt*, or the *Land-Tax* - -	7,800
The 20,000 *l. per Annum*, for *prompt Payment*, muſt be allowed to be a real Expence to the *People*, it being no Benefit to the *Conſumer*, but a Profit to the *wealthy Dealer* only, as I obſerved before, for the Advance of his Money - - - -	60,000
Ditto in *Scotland* - - - -	609
Charges of Management there -	12,588
Total	155,997
Deduct Charges to the Publick, on raiſing a *Land-Tax* of one Shilling,	13,500
Real Difference	142,497

I am very well juſtify'd by the Account of the Produce of the *Salt* for 7 Years, deliver'd to the Houſe of Commons the 7th of *February* 1729, to make an Addition of 16,200 *l.* more which ariſes in this manner; *viz.* when the ſeveral Articles of *Drawbacks*, *Allowances*, *Charges of Mana-*

ment and the *net Sum*, paid into the *Exchequer*, are put together, They fall ſhort of the *groſs Produce* of this Account, which is 476,000 *l.* by the Sum of 37,800 *l.* That is, 5400 *l. per annum.* Whether This is occaſion'd by the omiſſion of any Article of *Allowance*, or by any Arrear remaining in the Hands of the *Collectors*, can be beſt explain'd by the *Gentleman*, who made up the Account; but it is certain that This is a farther additional Sum of 16,200 *l.* rais'd upon the People in 3 Years; and in Caſe it ſhould be an Increaſe on the *net Produce*, it may perhaps make good another Payment of a FRENCH SUBSIDY to DENMARK.

I know it will be objected that I have omitted the annual Charge of 4000 *l.* attending the *Land-Tax*, for the Office of *Agents for Taxes*; but it is well known that This is a very uſeleſs Expence to the Publick, being calculated only to give ſo many annual *Penſions*, under the Name of *Salaries*, out of the *Land-Tax*; and *this Writer* Himſelf allows, p. 17, that it is kept up without any *Parliamentary Allowance*, or *Authority*. But as far as *this Office* relates to the preſent Queſtion, it will not anſwer the Purpoſe, for which it is mention'd; ſince the Charge of *this Commiſſion* is juſt the ſame, whether the *Land Tax* is *four Shillings*, or *one Shilling* in the Pound; and if there had been any Deſign of relieving us from the Expence of *this Office*, I preſume We ſhould have ſeen the merits of it beſtow'd on the *honourable Gentleman* before now; but why does He put it into our Heads, by mentioning it thus unſeaſonably, that it ought to be reduc'd, ſince it is of no uſe, and the keeping it up can only tend to create a Deficiency of the *ſingle Shilling*, which is this Year laid on *Land*?

Having

Having added this Article of 4000 *l.* to the other Sum of 13,500 *l.* allowed by *Parliament*, He asks, with an Air of Triumph, *where is the vaſt Difference between* 18,000 *l. for the Charge of Management for the Land Tax and* 22,000 *l. for the* Salt Duty? Nay, He is ſo proud of this Diſcovery, that the Difference between them is ſo ſmall, that in another Part of his work, He fairly puts the whole ſtate of the Queſtion upon it; for He ſays, *it hath not one Objection in the world againſt it, that bears the leaſt Weight, but the* Charge of Management. *Now becauſe the* Land Tax *is collected for about* 4000 *l. (or if it were even* 40,000 *l.) leſs than the* Salt Duty; *would you, or would any reaſonable Judge, prefer the* former, *ſhould you find it to be the moſt* unequal, grievous, *and* oppreſſive Tax, *that ever was rais'd on a ſuffering People, through the Neceſſities of their Affairs?*

No certainly, if the Caſe really ſtood, as He hath put it; but how hath He done This? Why firſt of all He reduces the *Charges of Management* from 25,000 *l.* as He ſtates it Himſelf in one Page, to 22,000 *l.* in the very next, without giving any Reaſon for it; and then asks *where is the great Difference between this Sum* and 18,000 *l. for the Charges of collecting the Land Tax*, which is likewiſe ſtated higher than it ought, or need to be? Nay, He reckons but *one Year's* Charge of collecting the *Salt Duty*, inſtead of *Three*; but it is evident from the ſeveral Articles beforementioned, that the Difference of Expence to the Kingdom is almoſt four Times 40,000 *l.* inſtead of 4000 *l.* as He ſtates it, and is above one *fourth Part* of the whole Sum to be rais'd.

It is farther to be conſidered that the Sum of 87,580 *l.* the Charges of Management in *England* and *Scotland*,

Scotland, is by theſe Means in the abſolute Diſpoſition of the *Treaſury*; whereas, in Truth, ſcarce any Part of the Charge of Management for the *Land Tax* can properly be ſaid to be ſo; the Money being diſtributed amongſt the Inhabitants of the Country, where it is collected; which makes another material Difference between the *Salt Duty* and the *Land Tax*; for the *Collectors* and *Clerks* of the *latter* are choſen by the *Commiſſioners*; and though the *Treaſury* appoints the *Receivers general*, it is uſually done upon the Recommendation of the Gentlemen in the ſeveral Counties; whereas all *Exciſe Officers* are the immediate Creatures of *Miniſters*, and abſolutely dependent on *Them*; which, perhaps, might be one ſtrong Reaſon for reviving the Duties on *Salt*.

Upon the whole, it appears that the Charge to the Kingdom by raiſing this Part of the Supply on the *Salt Duty*, inſtead of being not above 10 *per Cent*, as it is roundly aſſerted, (a Sum, which few *private Gentlemen*, beſides this *honourable Perſon*, can afford to pay for their Eſtates) it is almoſt 28 *l. per Cent*; and This without making any Allowance for the *Difference of Intereſt* between raiſing the Money in *one Year*, or *three Years*; for ſuppoſing the Government pays 3 *per Cent.* for raiſing it, This for *three Years* is 9 *per Cent*; but take it at a Medium of 4 *l.* 10 *s. per Cent*, or 4 *l. per Cent* only, if you pleaſe, for the Time till the Loans on *Salt* are repaid; This, added to the foregoing Sum, will on the loweſt Computation make it ſtand the Publick in above 30 *l. per Cent*; a very comfortable Recompence for *three Years* Indulgence in the Payment, and a moſt extraordinary Inſtance of our Frugality in raiſing Money, in Times of *Peace*.

But ſuppoſing the Fund ſhould prove *deficient*, as it is very probable it may, conſidering the Proviſion

vision the *Dealers in Salt* made, on the Prospect of the *Duty's* being renew'd, and that *Stock in Hand* is not tax'd; in this Case, I say, We shall run in Debt and be oblig'd to supply the Deficiencies by a *new Fund*; and the *Charges of Management*, tho' the Sum rais'd is less, will yet be the same.

As *this Writer* could not but be very sensible that the great Inequality of the *Salt Tax*, by the Distinction made between *England* and *Scotland*, (the *first* paying 3 *s.* 4 *d.* and the *other* only one Shilling *per Bushel*) on the Revival of this Duty for the *current Service of the Year*, would appear very extraordinary; He takes no small Pains to disguise and misrepresent the true State of the Case, and endeavours to amuse the Reader with ridiculous Complaints of the Hardships, which were put on the Gentlemen of *North Britain*; because Those, who oppos'd *this Tax*, moved that the Duty (if laid on) should be the same in both Parts of the united Kingdom; when, in Truth, the Nature and Reason of the Thing itself required that the Question should be plain and clear; *viz. That a Duty of* 3 *s.* 4 *d. per Bushel should be laid on all* Salt *consumed within this Kingdom*; and not made in such a complicated Manner as the *honourable Gentleman* propos'd it, *viz. To revive the several Duties on* Home made Salt, *granted by the several Acts of the 5th and 6th of King* William *and Queen* Mary, *and the 9th and 10th of* K. William; for by this Manner of wording it, a Number of Proviso's and Penalties, annexed to *those Acts*, was revived, before the House had entered into any Consideration of the Consequences of them; the Inconveniencies of which the Parliament had, since the passing *those Acts*, been obliged to remedy by subsequent Laws, in order to enable us to prevent

Frauds equally, in both Parts of the united Kingdom.

Whether the wording the Queſtion in this Manner was with a Deſign (as ſome think) wholly to exempt *Scotland* from paying any Thing towards the Supply of the Year, in Lieu of the *one Shilling* leſſened on the *Land Tax*, I ſhall not affirm; but if the Queſtion had paſs'd in the Words firſt propos'd by the *honourable Gentleman*, This muſt have been the Conſequence; for *theſe Acts*, having been paſs'd before the *Union*, could not affect *Scotland*; and that This was intended, many are ſtill inclined to believe for ſeveral Reaſons; but when it was taken Notice of in the Houſe, it could not be ſupported, and the *Gentleman* was forced to mend his own Queſtion, by adding theſe Words, (*and all the Duties chargeable on Home made Salt in Great Britain*) and declared, at the ſame Time, that He was *not too old to learn*. It is probable that the *honourable Gentleman* might likewiſe be aware that if the Reſolution had paſs'd in this Manner, it would have fallen under Conſideration and Debate, when the *Bill* itſelf was brought into the Houſe, and endanger the paſſing it.

This being the true State of the Caſe, if the Gentlemen of *North Britain* thought the Tax of 3 *s.* 4 *d. per Buſhel* could not be equally borne by the united Kingdom, They might, without any Difficulty, and with great Juſtice and Reaſon, have voted againſt *reviving the Duty itſelf*; ſince it could not be done without ſuch a Diſtinction and Inequality as might create a Difference and Uneaſineſs between the two Kingdoms. In which Caſe, ſome other more equal Tax might have been propoſed in the Place of it. For if the Duty was revived for the *current Service of the Year*, They very well knew that

that there was no Pretence, from any Article of the *Union*, to claim this Exemption; it having been laid down by the *Commiſſioners of both Kingdoms*, when they treated the *Union*, as the firſt Foundation of it, that there ſhould be an *Equality of Exciſes, Cuſtoms, and all other Taxes throughout the united Kingdom.*

And in the 8th Article of the *Union*, ſettled and ſigned by the *Commiſſioners of England and Scotland*, it is ſtipulated and agreed, *That* Scotland *ſhall, for the Space of ſeven Years after the* Union, *be exempt from paying in* Scotland *for* Salt, *made there, the Duty or Exciſe now payable for Salt made in* England; *but from the Expiration of the ſaid ſeven Years, ſhall be ſubject and liable to the* ſame Duties *for Salt made in* Scotland, *as ſhall then be payable for Salt made in* England. For when the *Commiſſioners of Scotland* propoſed to have the Exemption *for ever*, it was expreſly refuſed by the *Commiſſioners of England*, as appears by the Proceedings upon the Treaty of *Union*; and the Conſent given by the *Commiſſioners of Scotland*, that *Scotland* ſhould pay the *ſame Duty for Salt*, that *England* did, at the End of *ſeven Years*, ſhews that They, who were much better acquainted with the Circumſtances of *Scotland* than either *this Writer*, or his *Patron*, did not think it ſuch an intolerable Burthen as he is pleaſed to repreſent it.

It is true, that when the Articles of *Union* came to be conſider'd in the Parliament of *Scotland*, a Handle was taken by Thoſe, who oppoſed the *Union* it ſelf, to make a great Clamour againſt *this Duty*; rather in Hopes to defeat the *Union*, under this Pretence, than from the abſolute Neceſſity of this Indulgence; and *England* conſented to the Exemption for *ſeven Years*, to prevent this

Deſign of the Enemies of the *Union* from taking Place.

It is therefore very untruly aſſerted by *this Writer*, that the Reaſon of their Exemption from the 2 *s.* 4 *d.* per Buſhel, was becauſe it exceeded an equal Proportion to every other *Quota*; an Expreſſion, which it is plain, from the ninth Article of the *Union*, relates only to the *Land Tax*; and *this Writer* might as well argue that there ſhould have been a Difference made in all the Duties, both of *Exciſe* and *Cuſtoms*, between *England* and *Scotland*, becauſe of the different Circumſtances of the two Kingdoms; which muſt have made the *Union* it ſelf impracticable.

Whereas, in Truth, the chief Motive for this Exemption was, that the 2 *s.* 4 *d.* *per* Buſhel was wholly appropriated to the Payment of the *Debts of England*, *contracted before the Union*; and if *this Duty* had, at that Time, been laid on *Scotland*, They muſt have had an *Equivalent* in Money from *England* for it. On this Account it has prov'd to our Advantage, that it was granted to them; for if it had not, it would only have increas'd the Loſſes, which *England* has ſuffer'd on the Head of *Equivalents*.

But the Tax on *Salt* being look'd upon by the *Commiſſioners of both Kingdoms* to be a very grievous Burthen upon the People of *England*, the *Scotch Commiſſioners* were juſtly apprehenſive that the Parliament of *Great Britain* would, before the Expiration of the *Seven Years*, ſubſtitute ſome other more reaſonable Tax in its Place; and therefore they wiſely ſtipulated that, in ſuch a Caſe, *Scotland* ſhould bear its Proportion to the ſaid Fund, but have an *Equivalent* in the Terms of the Treaty; becauſe any *ſuch Duty* muſt have been

been applicable to the Payment of the *Debts of England*; and whoever compares the 8th and 15th Articles of the *Union*, will see that this is the plain Sense and Meaning of them.

However, this Case having never happen'd, but the *Salt Duties* having been abolished for the Ease of the *poor Manufacturers*, and being now revived for the *Supplies of the Year*, they are certainly much more strongly oblig'd to pay equally with *England* than for any Tax, that might have been rais'd in Lieu of it, towards Payment of the *Debts of England*, contracted before the *Union*.

But that I may not be charged with any cruel Intentions towards *Scotland*, as *this Writer* may insinuate, I shall not enter into that large Field of Dispute, which this Subject will admit of; but will for once, in my Turn, take the Liberty to assert that the *fundamental Rights of England*, established by the *Union*, may be prejudic'd as well as the *fundamental Rights of Scotland*; and whether an Equality of Taxes, for the *common Supplies of the Year*, is not one of them, I shall leave the World to judge.

I believe the *honourable Gentleman* will allow that *those Persons*, who two Years since join'd in abolishing *this Tax*, had not the least Intention of reviving it again, to the Prejudice of *Scotland*; and therefore if the Reproaches are just, that the laying it on *Scotland* would have been *illegal*, and *tricking*, contrary to *Faith*, *Honour* and *Humanity*, with all the hard Words so plentifully bestow'd upon it by *this Writer*, to whom do these Reproaches belong; to *Those*, who made the Proposal of *reviving this Tax*; or to *Those*, who being sensible of the great Hardships it would occasion both to *England* and *Scotland*, constantly and vigorously,

for

ſor many Days, oppos'd every Step towards the *Revival of this heavy Duty?*

And whether *Scotland* hath moſt Reaſon to thank *Thoſe*, who promoted it, for the *unequal Manner*, in which *this Exemption* is made in their Favour; or to reſent the *Hazard*, to which they were expoſed of bearing the whole 3 *s.* 4 *d. per* Buſhel, (and of which they are ſtill in Danger) I ſhall leave them to conſider.

But the ill Conſequences, which, in this reſpect, might have proceeded from it, ſeem to be a very ſtrong Reaſon why it ſhould not have been attempted; and the *Gentlemen*, who oppos'd it, muſt be allow'd to have acted with great Prudence and Juſtice, in propoſing that ſince it was for the *current Service of the Year*, the Duty ſhould be *equal in both Kingdoms*; that *one Part* of the Repreſentatives of the united Kingdom might not be tempted, by the Appearance of any deluſive Advantages, to join in fixing ſo *heavy* and *unequal a Tax* on the People of *England only*; ſince it cannot but tend to the keeping up invidious Diſtinctions between the *Two Parts of the united Kingdom*, to ſee the People on *one Side of the Tweed*, pay 1 *s. per* Buſhel on *Salt* only, and thoſe on the *other* 3 *s.* 4 *d.* for the common Support of the Government; eſpecially if it be true, as was urged at the Time of the *Union*, that the People of *Scotland* can purchaſe the ſame Quantity of *Salt* for *three Shillings* prime Coſt, which coſts the People of *England* 10 *s.* 6 *d.* and conſequently makes the Duty of 3 *s.* 4 *d.* ſtill more grievous and unequal to *Us.*

I believe it will not be denied that *our Poor*, who generally live a very *hard* and *laborious Life*, are under the Neceſſity of *Fleſh-meat* to ſupport them; which is uſually *Salt Proviſion*; whereas the *Poor of Scotland*, who are generally averſe to *Labour*,

bour, live very well on *Oatmeal*, and Things of that Kind.

This shews how highly ridiculous it is in *this Writer*, to suppose that the 3 *s.* 4 *d. per* Bushel on *Salt* would be UTTER DESTRUCTION to the People on *that Side of the Tweed*, who make the least Use of it, but imperceptible to Those on the *other Side of the River*, who cannot subsist without it.

But it is yet more remarkable in this Proceeding, that the Distinction, which is made between the *two Kingdoms*, under the Shew of a Favour to *Scotland*, is in Reality otherwise; there being more Money rais'd by *this Tax* on that Kingdom; for the *one Shilling per* Bushel only will cost the People above 25,000 *l.* in the *three Years*, which is above double the *one Shilling in the Pound on Land*, and above half of the Tax on *Salt* is eaten up by the *Charges of Management*.

From hence we may justly conclude that there was some other Motive, besides Tenderness to *Scotland*, which made *some People* so earnest and zealous for *reviving this heavy Tax on England*. They might, perhaps, be partly induced to This from a Persuasion that the Duty of *one Shilling per Bushel* would come in Aid, to make good any Payments, to which the Revenues of *Scotland* are liable, as it did before; and consequently that not a Shilling of it will come from *Scotland* towards the *Supply of the Year*, but be all swallow'd up, as the other Revenues of *that Kingdom* now are, by their *increased Civil List Establishment*, *Charges of Management*, *Pensions*, &c. the regular Payment of which Articles, it is very well known, was thought to be in Danger, and met with some Interruption, by taking away this small Sum of about 4,000 *l. per Annum*.

So

So nicely had they calculated their reſpective Shares of the whole Revenues of *that Kingdom.*

It is certainly very eaſy to ſhew, in numerous Inſtances, that *England* hath acted with a very generous Regard to *Scotland*, ſince they put themſelves into our Hands, or ſubjected themſelves to our Power, as *this Writer* expreſſes it, to no End, that I can ſee, unleſs to create Jealouſies between us; for I think they can no more be ſaid properly to be in the Power of the Parliament of *Great Britain* now, than *one County* is in the Power of the *whole Legiſlature*; and contrary to the Inſinuations of *this Writer*, it will be very evident to any one, who will examine into the Tranſactions between the *two Kingdoms*, that, by a very unuſual and uncommon Conduct, the *Weak*, as he calls them, have taken Advantage of the *Strong*; and, to oblige him, I ſhall take a little Notice how dear a Purchaſe this *one Shilling per* Buſhel on *Salt* has been to *England.*

In Conſideration of This, they were allowed the *ſame Bounties* and *Allowances*, and were intitled to all the Advantages in the *Fiſhery*, that *England* enjoyed. They were farther allowed a Bounty of 10 *s.* on every Barrel of *white Herrings*, and 5 *s.* on ever Barrel of *Beef* or *Pork* exported; a Charge, which we were afterwards forced to extend to *England*, to preſerve an *Equality of Trade*; and when *theſe Bounties* were altered by an Act of the 5th of the *late King*, to prevent Frauds in the *Salt Duty*, *Scotland* was ſtill a Gainer by the Alteration.

By the Accounts delivered into Parliament it appears that, from the Time of the *Union* to *Michaelmas* 1730, They have received for *Bounties*, more than hath been rais'd by this *Shilling per* Buſhel, and the Duties on *foreign Salt*, the Sum of *one hundred thirty-four thouſand, five hundred and eighty four*

four Pounds. Nay, even at this Time, the *Bounties* paid in *Scotland* are, at the loweſt Medium, above 7000 *l. per Ann.* and the Produce of this *Shilling per Buſhel* is not quite 4000 *l. per Ann.*

In the Year after the *Union*, by an Act of the 7th of the *late Queen*, *Scotland* obtain'd an Allowance of *Twenty eight Thouſand, four Hundred and Fifty Pounds*, *for Bounties of Fiſh and Fleſh exported*, on a Pretence that the *Foreign Salt*, with which they were cured, was imported into *Scotland* before the *Union*; with another Clauſe, by which it was enacted, That in caſe the Duties on *Salt* were not ſufficient to pay their *Bounties*, they ſhould be paid, with Preference to *other Payments*, out of the *Exciſe* and *Cuſtoms*.

By this Means, and their *increas'd Charges of Management*, *Civil Liſt*, *Penſions*, &c. beforemention'd, *England* has been deprived of a greater Sum towards Payment of the *National Debt* than I care to mention; and for which we paid a very valuable Conſideration, by Way of *Equivalent*. Theſe few Particulars will, I hope, ſatisfy the World, as well as the *honourable Gentleman*, that we have not been backward in our Generoſity and Indulgences to *Scotland*; and every *Engliſhman* will, I believe, think that when the *Salt-Duty was Reviv'd*, it would have been very reaſonable that it ſhould have been ſufficient, at leaſt, to pay their *Bounties*; ſince it would have been much better for *England* that *Scotland* ſhould pay no *Salt-Tax*, than that they ſhould on this Account take from *thoſe Revenues*, which we have purchaſed, a much greater Sum than *theſe Duties* produce.

I am as ready as either the *Panegyriſt*, or his *Patron* can be, to acknowledge the Benefits and Advantages of the *Union*; but whether all the *Improvements* have been made of it, which might

have been expected; or thoſe *Inconveniences*, which we felt before, have been wholly removed; and whether ſome *others*, which We now feel, might not have been prevented, to the better Security and Safety of our *Liberties*, I ſhall leave to the Judgment *of both Parts of the united Kingdom.*

We come now to ſome other Paſſages of his Book, which deſerve a few curſory Animadverſions.

He often aſſerts, or inſinuates, that taking off the *Salt Duty* hath been found to be of very little Advantage to the People. In anſwer to This, it muſt be conſider'd, that though the Parliament gave us this Relief two Years ago, the Tax cannot properly be ſaid to have been off above a *Year and a Quarter*; during which Time, it is well known that the Craft of the *Dealers* hath, under various Pretences, hinder'd the Nation from receiving that Benefit which the Parliament deſign'd Them, and which a longer Courſe of Time muſt have given Them; from whence an Handle is taken to inſult the Nation in the moſt cruel Manner, by telling Them that taking off the *Tax* hath been no *Eaſe* to Them; but I doubt not They will, on a proper occaſion, ſhew their Reſentment againſt the Patron of *ſuch Writers*, who endeavour to impoſe theſe Deluſions upon them.

There cannot be a more falſe, or ſhameleſs Aſſertion, than that *this Duty* is no Burthen on the *Manuring of Lands* and the *Navigation of Great Britain*; for if That were really the Caſe, an *Exemption of Salt*, made uſe of on *thoſe occaſions*, could have made no Diminution of the *Duty*; and therefore I ſhould be glad to know the Reaſons for rejecting the *two Clauſes*, offer'd for that Purpoſe.

What he ſays, that *foul Salt is deliver'd, Duty-free from the Pits, for manuring Land*, can affect only

only a very few Counties, and therefore is little or nothing to the Purpoſe.

Of the ſame Nature are his Aſſertions, relating to the *Exportation of Proviſions and home Conſumption, eſpecially amongſt the Farmers*; *not one of which objections*, ſays He, *will bear Examination.*

I ſhall not give my ſelf, or the Reader, the needleſs Trouble of entering into thoſe minute Calculations on this Subject, which fill up ſo many Pages of his Letter; for it is certain that if the *Charge of Paſturage or Price of Proviſions are leſs, where there is no Land-Tax*, as he tells us Himſelf, the Price of *Proviſions* muſt be increaſed by any *Duty*, which is laid immediately upon them.

But let us for once allow the *Letter-Writer's* own Computation, that there are *Sixteen Perſons* in a Farm of 100 *l.* a Year; and that every Man pays no more than *one Shilling per annum*, on account of the *Salt Duty*. This amounts, in *three Years*, to 2 *l.* 8 *s.* (for the Tax is not laid for *two Years* and *three Quarters* only, as He would inſinuate) and therefore ſuppoſing the *Farmer* to be the *Land-Owner* at the ſame Time, and to be rated at no more than *one Shilling in the Pound*, as He puts it Himſelf, when there is *a two Shilling Land-Tax*; does He, in that Caſe, ſave any more than *two Shillings* by an Abatement of *one Shilling on the Land-Tax?* But it may be truely ſaid that the Charge of *Salt* is double what *this Writer* computes it at to Thoſe, who live chiefly on *ſalt Proviſions*; for it is falſe that *Farmer's Men live more than half the Year upon the Produce of the Dairy and the Garden.* At leaſt in all the Counties, where I have ever been, They ſeldom or never eat Greens, Peas, or Beans, without *pickled Pork*, *ſalt Beef*, or *Bacon* with Them.

But, it ſeems, the *Land* hath paid SIXTY FIVE MILLIONS at leaſt, within theſe laſt *forty Years*; and, He ſhould have done his *honourable Patron* the Juſtice to obſerve that TWELVE MILLIONS of this Sum have been rais'd under his own Adminiſtration, during an uninterrupted Peace for *ten Years*; and that theſe *twelve Millions* bear the Proportion of near 3 to 4 of the Sum raiſed during 30 Years *War*; ſince the ſhort Intervals between ſcarce deſerve the Name of *Peace*. This was an Expence, which nothing could have juſtify'd, or made tolerable to the Kingdom, but the juſt Importance of the Cauſe; the Preſervation of our *Religion* and *Liberties*; but I believe few People in the Kingdom now want to be ſatisfied that both theſe great Bleſſings would have been full as ſafe as they are at preſent, in caſe we had not kept up ſuch an unuſual Number of *Standing Forces* in time of Peace; ſent ſuch Squadrons to the *Baltick*, &c. paid ſuch *Foreign Subſidies*, *Votes of Credit*, &c. and then 'tis demonſtrable that not one Shilling of this *twelve Millions* would have been raiſed on thoſe *Country Gentlemen*, whoſe Caſe this *great Patriot* ſo pathetically laments; which is the moſt convincing Proof of his Tenderneſs and Compaſſion for them.

If we conſider farther that, during the Space of about *eleven Years* paſt, there hath not, I believe, been a leſs Sum than *Seventy three Millions* raiſed on the People, reckoning the *Annual Supplies*, *Civil Liſt*, *Charges of Management*, *Intereſt of our Debts*, and the *Sinking Fund*; that as the greateſt part of this Money is mixed with the *Civil-Liſt Revenues*; ſo it requires, for that Reaſon, no ſmall Care, and great Integrity to do Juſtice to the Publick, in the due Application of it to the reſpective Branches, to which the ſeveral Duties are

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appropriated; I ſay, if we conſider all This, it is moſt certain that a thorough Examination and Inſpection into the *Collection*, *Diſtribution* and *Diſpoſition* of this immenſe Sum, raiſed in time of *Peace*, would give the greateſt Content and higheſt Satisfaction to the Nation.

For we may ſafely affirm, that it is the *largeſt Sum*, that ever paſſed through the Hands of any *one Miniſter* ſince the Nation had a Being; and it having appeared to the Houſe, in more than one Inſtance, that the moſt careful Officers are liable to *Miſtakes*, as well as that *one whole Revenue* was loſt for ſome time, whilſt the *honourable Gentleman* was wholly intent on ſettling and fixing the *Ballance of Power in Europe*; ſince it is poſſible that it may now require as great watchfulneſs to preſerve it; and conſequently that He cannot himſelf have leiſure to attend this *good* and *great Work*; I am fully perſuaded that He could not do a more acceptable Service to his Country, than to propoſe and encourage the choice of a *Committee*, to begin and perfect ſo uſeful and deſireable an *Inquiry*; from which, it is not to be doubted, as great Benefits and Advantages would redound to the Publick, as from any of thoſe *laudable Enquiries*, which have lately given ſo much Joy and Satisfaction to the whole Kingdom.

I am ſure, at leaſt, that This would do the *honourable Gentleman* more real Honour than a thouſand *fulſome Panegyricks*, or as many *bold* and *intrepid Defiances to his Enemies*, whilſt He is ſecur'd by his *Power*.

I believe This will not be thought an impertinent Digreſſion, ſince the *Letter-Writer* was pleas'd to put us in mind how grievouſly the *Land* hath been tax'd for theſe *Forty Years* paſt; and, for my Part,

Part, I am ſo far from deſigning to extenuate the Grievance of *that Tax*, that I think it incumbent upon *Miniſters* to eaſe the People from it by their *Frugality in the publick Expences*; but to make ſuch a merit of taking off *a Shiling from it for one Year*, by opening *another Source of Taxes*, is an Inſult on the common Senſe and Misfortunes of the whole Nation.

As to the *Inequality of this Tax*, (which is ſo much inſiſted on) I cannot deny that it is very great; but I muſt obſerve that there is ſome *Inequality* in all Taxes, that were ever deviſed; even in this very *Salt Duty* it ſelf; for thoſe Counties, whoſe Riches conſiſt chiefly in their *Dairies*, are more burthened than others; and *Salt* it ſelf is cheaper in *thoſe Parts*, where it is made.

But if the *Inequality* of any Tax is ſo powerful an Objection againſt it, how will *this Writer* or his *honourable Patron*, be able to juſtify the local Duty upon *Coals*, which is confin'd to *London* only, and was lately made perpetual on the Inhabitants of this City, after the original Purpoſes of it were anſwered; though it is certainly a great Detriment to our *Iron-Works* and other *Manufactures?*

I could ask the ſame Queſtion, with regard to the Duty upon *Hops*, which lies almoſt wholly upon *four* or *five Counties*; or concerning the Tax upon *Window-Lights*, which I conceive to be ſomewhat *unequal* and *partial*, ſince the *honourable Gentleman* Himſelf pays no more, upon this Account, for his *fine Palace in the Country* than many poor People are oblig'd to do for a little Houſe of *twenty* or *thirty Pounds a Year.*

But ſuppoſing the *Land-Tax* to be never ſo *unequal* and *partial*, as it is certainly very *grievous*; yet I cannot poſſibly agree with *this Writer*, that the

the *Salt Duty is a more* equal *and* eaſy *one than any, that was ever paid by the People*; for his Argument, that *no body pays for more than He uſes*, would hold equally ſtrong for taxing *Bread*, or *Fleſh-Meat*; to which, indeed, This ſeems to be a Prelude, being a Tax upon *thoſe Proviſions*, which almoſt wholly ſubſiſt the *Farmer*, the *Labourer*, and the *poor Artificer*.

Neither is his Aſſertion true, *that no Man pays for more* Salt *than He uſes*, or that *Country Gentlemen yearly pay* ſix Times *as much to the* Land-Tax, *as can be paid to the* Salt-Duty; for I conceive that what their *Tenants* pay for *Salt*, as well as what They uſe *Themſelves*, will fall ultimately upon *Them*, and therefore ought to be included in the Account. Conſidering therefore the low Price of *Corn*, and that moſt of the *Rack-Rents* in the Kingdom are ſtrain'd up to the higheſt Pitch, is it not reaſonable to apprehend that any additional Burthen on the *poor Farmer* may affect the *Landlord* Himſelf; or will the Abatement of *one Shilling in the Pound on Land* compenſate, in any Degree, for the Loſs of one *broken Tenant*, and having a *Farm* thrown upon his own Hands?

I readily agree with *this Writer* in the Praiſes due to the Merit and Abilities of *John de Wit*, who may have made very judicious Obſervations on the *Taxes*, which are moſt convenient to be laid on the People of the *united Provinces*; but the *Letter-writer* Himſelf owns that the vaſt Diſproportion between the *Land-holders* and *Inhabitants*, in *England* and *Holland*, will make the Caſe very different between *Them* and *Us*, with Reſpect to a *Land-Tax*. Allowing his Arguments therefore to have *the ſame Weight*, *in more or leſs Degree*, (as *this Writer* expreſſes it) *according to the Diſproportion in any Country between the* Land-owners *and* Inhabitants; yet the

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Difference of Circumſtances between *Holland* and *England* is ſo very great, that the Method of Taxation in both Countries will hardly bear any Compariſon. This Point is ſo fully explain'd by Mr. *Locke*, who reaſons as juſtly upon the Nature of *our Conſtitution*, as Monſieur *de Wit* does, with Regard to *Holland*, that I will quote a Paragraph or two from his Treatiſe on *this Subject*, in Anſwer to what hath been produc'd from Monſieur *de Wit*.

In his *Conſiderations on lowering Intereſt and raiſing the Value of Money*, He tells us " that " TAXES, however contrived, and out of whoſe " Hand ſoever immediately taken, do in a Country, " where their great Fund is LAND, for the moſt " Part terminate upon *Land*. Whatſoever the " *People* are chiefly maintain'd by, That the *Go-* " *vernment* ſupports it on. Nay, perhaps, it will " be found that *thoſe Taxes*, which ſeem leaſt to " affect *Land*, will moſt ſurely of all others *fall* " *the Rents*. This would deſerve to be well con- " ſider'd in the raiſing of *Taxes*, leſt the neglect " of it bring upon the *Country Gentleman* an Evil, " which He will be ſure quickly to feel, but not " be able very quickly to remedy ; for *Rents*, once " fallen, are not eaſily rais'd again. A *Tax*, laid " upon *Land*, ſeems hard to the *Land-holder*, be- " cauſe it is ſo much Money going *viſibly* out of " his Pocket ; and therefore, as an Eaſe to Him- " ſelf, the *Land-holder* is always forward to lay it " upon COMMODITIES ; but if He will thoroughly " conſider it and examine the Effects, He will " find He buys this *ſeeming Eaſe* at a very *dear* " *Rate* ; and though He pays not *this Tax* imme- " diately out of his *own Purſe* ; yet his Purſe will " find it, by a *greater Want of Money there at the* " *End of the Year*, *than That comes to*, *with the* " *leſſening of his Rents to boot*, ; which is a *ſet-*

" *tled*

" *tled* and *laſting Evil*, that will ſtick upon Him " beyond the *preſent Payment.* —— Again,

" If therefore the laying of *Taxes* upon *Commo-* " *dities* does, as it is evident, affect the *Land*, " that is out at *Rack-Rent*, it is plain it does equal- " ly affect all the *other Land in England too*; and " the Gentlemen will, but the worſt way, increaſe " their *own Charges*; That is, by *leſſening the* " *yearly Value of their Eſtates*, if They hope to " eaſe their *Land*, by charging *Commodities*. It is " in vain in a Country, whoſe great Fund is *Land*, " to hope to lay the publick Charge of the Go- " vernment on any Thing elſe. *There* at laſt it " will terminate. The *Merchant* (do what you " can) will not bear it; the *Labourer* cannot; and " therefore the *Land-holder* muſt; and whether " He were beſt do it, by laying it *directly* where " it will at laſt *ſettle*, or by letting it come to Him " by the *ſinking of his Rents*, which, when they " are once fallen, every one knows are not eaſily " rais'd again, let Him conſider.

Mr. *Locke* likewiſe ſays, " that even in *Holland*, " the Charge of the Government came not upon " *Commodities*, till the *Land* could not bear it.

I could cite a great deal more to the ſame Purpoſe from *this Gentleman*, whom I think as good an Authority as Monſieur *de Wit*, in the preſent Caſe; but I chuſe to decline it, leſt I ſhould be repreſented by *theſe Writers*, according to their uſual Candour, as an Advocate for *Land Taxes*; whereas my great Deſire is that our *Taxes in general* may be leſſen'd, by the *Reduction of our Expences*; and that no Part of my Fellow Subjects may be too much preſs'd by the Continuance, or Revival of Them.

I cannot however paſs over this Treatiſe of Mr. *Locke*, without recommending the Peruſal of it,

in an eſpecial Manner, to this *honourable Gentleman*, being fully convinc'd that it will give Him a much clearer and juſter Notion of theſe Matters, than all his *Stock-jobbing Converſations* ever have done, or will do.

I muſt likewiſe put his *Advocate* in Mind, that He ought not to have gone to *Holland* for Precedents and Arguments, in Favour of *Exciſes*; ſince He might have been furniſh'd with more pertinent Inſtances of Them in *France*; and it is very remarkable that one of the firſt Taxes laid upon the People there, as ſoon as their *Liberties* began to decline, was a Duty upon *Salt*.

In Page 31, We have a melancholy Account of the *Expences*, *Taxes* and *Burthens*, which the *Revolution hath* ENTAIL'D *on us*. This is the *Letter-writer's* own Expreſſion, and to our Sorrow it muſt be confeſs'd that it is too juſt; though ſuch a plain Repreſentation of our Grievances was call'd the *very Eſſence of Jacobitiſm*, ſome Years ago, by the ſame *honourable Gentleman*, who hath thought fit to exhibit it to us in ſuch lively Colours, at preſent. But I muſt beg Leave to obſerve that when the Gentlemen of *England* undertook that glorious Piece of *Knight-Errantry*, as his *Advocate* terms it, They were far from thinking, or ſuſpecting, that the ſame hard Service would be ENTAIL'D *upon Them and their Poſterity for ever*. I would therefore recommend it to his Conſideration, whether the moſt effectual Way to ſecure the great Bleſſing of the *Revolution*, in the *preſent Eſtabliſhment*, is not by taking all Opportunities of giving the People ſome real Eaſe and Relief from thoſe *various Burthens*, *which They have been ſo long oblig'd to bear*. I am willing to believe that the *honourable Gentleman* may have ſuch a Deſign; but cannot poſſibly conceive what his *Advocate* means by calling upon us, at preſent, *to rejoice in that*

that equal *and* indulgent Government, *whoſe Wiſdom* HATH SURMOUNTED *the Evils, that alarmed us for ſo many Years, and whoſe Equity is ever contriving to render* more eaſy thoſe Charges, *which have been brought upon us.*

The Poverty of *Country Gentlemen*, occaſion'd by the long and grievous Preſſure of *Taxes*, is another Topick, upon which the *Letter-writer* hath beſtow'd a great Deal of moving Rhetorick; and I believe no-body will diſpute the Hardſhip of their Caſe; though I hope it is not yet ſo bad as He hath repreſented it; for, according to Him, *there are not* poorer Men *in the World than Gentlemen of ſmall Eſtates and large Families*; That is, as He explains it Himſelf, of *one thouſand Pounds per Annum and downwards.* I am ſure, at leaſt, that many Perſons have been ſtiled *Incendiaries*, *Stirrers of Sedition*, *Jacobites*, and I know not what, for ſetting forth the Condition of *Country Gentlemen*, in much leſs ſtrong and glaring Colours; but ſuch Contradictions are become ſo habitual to *theſe Writers*, upon particular Occaſions, that We cannot be ſurpriz'd at them.

I am very ſenſible of the Difficulties, which *theſe Gentlemen* have long labour'd under, by the Oppreſſion of *Taxes*, the *Figure* They are oblig'd to maintain in their Countries, and the faſhionable Prevalence of *Luxury*; ſo true is that wiſe Obſervation of *our Author*; that *whilſt one Part of the Kingdom are* multiplying Appetites, *another Part are diſtreſs'd how to* ſatisfy Neceſſities; and the *Calamities of* Diſtreſs *are almoſt every where treated as much more ſcandalous than all the Extravagance of* Luxury.

But I cannot agree with Him that this Spirit of *Luxury* and *Extravagance* was introduced by the *Increaſe of Trade*, or the Misfortunes of the *South*

Sea Year. I am rather inclined to impute it to that Emulation in *expenſive Habits*, which is viſibly encouraged amongſt all Ranks of People, in order to make Them neceſſitous and ſubſervient to the Purpoſes of *ſome Men*, to whom *this Writer* can be no Stranger.

I am likewiſe apprized of the great Advantages, which the *Mortgagee*, or *money'd Man*, hath over the *diſtreſs'd Landholder*, and that He is *wholly exempt from the Weight of Taxes.* But, for God's Sake, how came the *Letter-writer* to touch upon this String? Did He do it with a Deſign of upbraiding his *Patron* with that ever-memorable Attempt, which He made, this very Seſſion, to give *Uſurers* and *Stockjobbers* a ſtill greater Advantage over the *landed Gentleman*, by bringing Them into *Parliament*, though They *pay nothing to the publick Expences?* — If He did not do it with this Deſign, it is another Inſtance of his Folly and Inconſiſtency.

He ſums up this Head with a very comfortable Article, if We could depend upon his Authority. *I hope*, ſays He, *that We ſhall continue to enjoy our* Tranquility *ſo long, that if ever it be again diſturb'd, or threaten'd, We ſhall have* many Funds at Liberty *to provide for our Safety, without oppreſſing the* landed Man.

I wiſh, I ſay, that We could depend upon his Word for This; but, for my Part, I cannot ſee any great Probability of having our *Funds at Liberty*, whilſt the *Surplus of every Duty*, and even the *Redemptions of Funds* are greedily catch'd at, to raiſe the *great Supplies of the Year*, and *our new Debts* grow upon us as faſt as We pay off our *old ones*; witneſs the *Annuities on Coals*, *Surplus on the Lotteries* 1714 *and* 1719, and the *Eaſt-India Company's Fund*; by which Means the Payment of the

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national Debt is prolong'd, and conſequently all our *Funds* and *Taxes* muſt be continued; a very melancholy Conſideration to Thoſe, who reflect on the Uncertainty of all human Affairs; not to mention the preſent, unſettled Condition of *Europe*, and the great Changes, which are likely to be made in the *Ballance of Power*, notwithſtanding our *general Peace*. I can only add my hearty Wiſhes, not without ſome Anxiety I confeſs, that *one* may prove laſting, and the *other* be as effectually ſecured, for the Intereſt of this Kingdom, as the moſt ſanguine Aſſurances have given us Reaſon to expect.

Of all the mean Artifices, which *this Writer* hath made Uſe of to gain a little Popularity for his *Patron*, none is more ridiculous, or contemptible, than the thin Cobweb He hath ſpread to catch the Affections of the *Parochial Clergy*. Can He think that *theſe Gentlemen* are ſuch Dupes as to ſuffer Themſelves to be ſweetened in this Manner, and cajol'd into a Belief that *their Caſe* had any Weight with his *Patron*, or ſo much as entered into his Thoughts, whilſt He was projecting the *Revival of this Tax?*

Every Man, who wiſhes well to our Conſtitution, muſt have a great Regard for the *eſtabliſhed Clergy*; and even common Humanity prompts us to compaſſionate the Caſe of Thoſe, who are not ſufficiently endowed to ſupport their *Characters*. But I am afraid that this Impoſition on *Salt*, inſtead of *one Shilling on Land*, will prove rather a Burthen than a Relief to the Majority of Them; eſpecially *Thoſe*, deſcribed by *this Writer*, *whoſe* Neceſſities *are great*, *and their* Families *increaſing*.

However, if this Project ſhould not ſucceed, as I believe it will not, and He ſhould be ever employed again to captivate the good Opinion of the *Clergy*, I will recommend a Topick to Him, which

I apprehend to be infinitely more popular and engaging. Let Him only put Them in Mind, for the Honour of his *Patron*, what great Regard hath been paid to *Merit*, and Encouragement given to *Learning*, by the late juſt and equal Diſtribution of *eccleſiaſtical Preferments*.

The Argument, taken from *inland*, *trading Towns*, turns evidently againſt Him; for *as all Trade will flouriſh moſt*, to uſe his own Words, *where Men can live the cheapeſt, and carry on their Commerce the eaſieſt*, the Deſertion of *thoſe Towns* is certainly owing to the Duties on *Materials* and *Proviſions*, not to the *Land Tax*.

The ſame may be ſaid, with Relation to the *poor Labourer*; for every working Man muſt be enabled to maintain Himſelf and his Family. If He can do This, He generally looks no farther; and when the Price of Labour was but a *Penny a Day*, as We are told, it was the ſame to a *poor Man* as a *Shilling* is now, if it anſwered the ſame Purpoſes.

As therefore our heavy Duties on the *common Neceſſaries of Life* have inhanced the Price of *Labour*, ſo the taking them off is the only Method to reduce it, without laying any Hardſhip on the *labouring Poor*; which will not only be a great Eaſe to the *landed Man*, who employs Them, but give new Life to our *Trade*, and encourage the Exportation of our *Manufactures*, on which it depends.

There are two Paſſages in this Letter, within five Pages of each other, which I cannot poſſibly reconcile. He tells us, *p.* 35, *that to a Man, who hath but an Hundred per Annum*, five Pounds *is a* VAST ACCESSION. In *p.* 40, He ſays, that *to abate but* one Shilling in the Pound, *is at any Time to diminiſh its Evils in ſuch a Degree as to make them* INCONSIDERABLE, *and almoſt* IMPERCEPTIBLE.——Now, if the *Land Tax* is ſo very grie-

grievous, that an Abatement of *one Shilling in the Pound* is a *vaſt Acceſſion* to an hundred a Year, I cannot comprehend how the *remaining Shilling* can be ſaid to be *almoſt imperceptible.*— I muſt therefore ſet This down as *another Inconſiſtency*, or *Self-Contradiction.*

In *p.* 48, He brings the *rich, money'd Man* upon the Stage again, to ſhew the Inequality of the *Land Tax*; for He tells us that *though They hold the greateſt Properties in the State, They pay* little or nothing at all *to the Support of* that Government, *from whence They have equal Protection with* Thoſe, *who are charg'd at the utmoſt.*

But what have the *rich money'd Men* to do in this Place, unleſs it be to put us in Mind again of his *Patron's* Scheme, for bringing *theſe Gentlemen* into the *Houſe of Commons*, on a *money'd Qualification*, in order to vote for *Taxes*, to which They contribute *little, or nothing?* I ſay, to what other End can They be introduc'd here? The Diſpute does not lye between the *Landholders* and the *rich, money'd Men*; for the *latter*, it ſeems, are *exempted by the publick Faith from paying any Taxes. They* are therefore out of the Queſtion; and the Point really lyes between the *Landholder* and the *poor Tradeſman, Manufacturer*, and *Artificer.* But as He hath given his *Patron* a Fling in this Paragraph, ſo He hath likewiſe once more ungraciouſly contradicted Himſelf; for, ſpeaking of theſe *money'd Men*, He ſays, *that the* Intereſt (*of their Money*) *is every Day accumulating, and the* Hoards *increaſing*; *ſo that, by having unequal Advantages againſt the* landed Intereſt, *They devour the* Country Gentlemen, *and work the* MOST ANTIENT FAMILIES *in the Kingdom out of* THEIR INHERITANCES.—Now, This is ſo much like a worthy Scheme of his own, though vented in *another miniſterial*

ſterial Performance, for drawing ALL THE LANDS OF THE KINGDOM *into the Hands of Men in Employment*, that I was ſomewhat ſurpriz'd to find Him ſo angry with it here; and the only Reaſon I can give for it is, that theſe *two Paragraphs* were calculated to ſerve *two different Turns*. But by comparing them together, methinks I begin to diſcover the true Motives to this ſudden Affection for the *landed Intereſt*; for if the *honourable Gentleman* and his *Creatures* are reſolved to divide *all the Lands of England amongſt Themſelves*, it is no Wonder that They are willing to put their Eſtates into good Plight, by reducing the *Land Tax*, and throwing all the Weight of the Government on their *poor Vaſſals*.

Having thus conſider'd what *this Writer* hath advanc'd by way of Argument, it is proper to take Notice of ſome extraordinary Paſſages in his *Letter*, which very plainly diſtinguiſh the *Hand*, from whence it comes. The following Paragraph, for Inſtance, could proceed from nothing but the want of *common Apprehenſion*, or the moſt profligate Diſregard to all Senſe of *Truth* and *Decency*. I ſhall therefore quote it at large, as it ſtands in the Pamphlet before us.

" As far as I can collect, (*ſays this admirable* " *Writer*) from my Obſervations on the Senti- " ments of *Thoſe*, who act in conſtant Oppo- " ſition to the *Miniſters*, They think that the " *Landed Intereſt* ſhould never be eaſed; and " that the *diſtreſs'd Freeholders* ought to bear all " the Burthens of this Country. It hath even " been aſſerted that a TEN SHILLING LAND TAX, " as it would raiſe *five Millions annually*, would, " if it were laid in Lieu of all other Duties, be " the *moſt equal Rate* of raiſing Money on the Sub- " ject. I will adviſe you, *Sir*, if ever the *Author*

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" *of this Propoſition* happens to be truſted with the " *Finances*, which at preſent is not indeed much to " be fear'd, that you immediately ſell your Lands, " if it be poſſible, at any Rate, rather than keep " them; for you will by this means ſtarve in the " Poſſeſſion of a large Eſtate. If *Half* your Land " happens to be *mortgag'd*, or ſubject to *Jointures* " and *Annuities*; if the *other Half* goes in a " *Land Tax*; and if your Farms be let upon *long* " *Leaſes*, as it very often happens, ſo that you can- " not raiſe your Rents; for God's ſake, *Sir*, what " will you have to live upon? What muſt buy you " and your Children Bread? All the *Country Gen-* " *tlemen of ſmall Eſtates* and, I fear, not a few " with *large ones*, muſt go to *Court*, as They do " in other Countries, and implore the *Mercy of the* " *King* to take their Eſtates into his own Hands. " None but *money'd Men* can thrive under ſuch " Meaſures; for *their* Properties pay no Taxes; " yet even *They* muſt ſtarve; for, *Sir*, when once " this TEN SHILLING LAND TAX ſhall make the " *Gentlemen* and the *Farmers* run away from their " Lands and their Houſes, as if they were viſited " with a *Plague*, who muſt be left to raiſe the *Corn* " for our *Bread*, to feed the *Cattle* for our *Food*, " or ſhear their *Wool* for our *Cloaths?*

Would not any Man naturally conclude from this exquiſite ſtrain of Reaſoning and puerile Bombaſt, that a PROPOSITION had been actually made in Form for laying a Tax of TEN SHILLINGS IN THE POUND on all the Lands in *England*, and that by the invincible Arguments of the *honourable Gentleman in the Adminiſtration* it was rejected and paſs'd in the Negative? It is hardly poſſible to conceive that any Man could be ſo abandon'd to Proſtitution, ſo harden'd to all Senſe of Shame, as to utter a downright Fallhood in this publick and

pous Manner, without any Foundation; and yet This, *Sir*, is the Caſe; for the Fact ſtands thus.

The *honourable Gentleman*, who made the Motion for *reviving the Salt Duty*, endeavoured to give it a popular Turn, by affecting to plead in Favour of the *Land*, in Hopes of getting more eaſily into the Poſſeſſion of a *Duty*, which, by *Funding* it out again, would raiſe SIX MILLIONS of Money. Upon This, the *Gentleman*, who anſwer'd Him, attempted to ſhew the Fallacy of this Pretence, by proving that whatever *Taxes* are impoſed on the People, or under whatſoever Denomination They are levied, the *Land* is ultimately affected by Them, and that They generally terminate *there*, according to Mr. *Locke*'s Obſervation before cited.

This being laid down as a Foundation, He proceeded to ſhew that it was the Intereſt of the *Landlord* to ſupport the Charge of the Government, and to keep the Burthen off from his *Tenants*, as Mr. *Locke* hath likewiſe aſſerted; becauſe the more Hands any *Tax* goes through, it always comes the heavier at laſt; and the *Landlord*, by Loſſes and other Accidents, often pays double the Sum, which He would have done at firſt; for where the *Tenant* is not oppreſs'd, He can the better afford to cultivate his *Land*; perhaps to pay an higher Rent for it; at leaſt, not to be much in Arrear, or to break and pay none at all.

The *Gentleman* afterwards illuſtrated the Truth of theſe Obſervations, by Inſtances in two ſeveral Countries. In *Flanders*, *ſaid He*, whenever any Loſs happen'd by *Encampments*, or the *Ravages and Depredations of contending Armies*, the *Landlord* always bore it, and the Tenants for that Year paid no Rent. By this well-judg'd Indulgence,

They

They were enabled to keep their Lands in good Condition, and to repair the Damages, which they had ſuſtain'd, for the Advantage of their *Landlords*, when the Seat of War was removed. On the contrary in *Poland*, where the *poor Tenants* are rack'd and oppreſs'd, their *Landlords* are the real Sufferers, as their Lands in many Places lye uncultivated and produce nothing.

He then proceeded to ſhew how *this* Nation was loaded with *Cuſtoms*, *Exciſes*, and *other Impoſitions*; which inhanced the Prince of *Labour* and *Neceſſaries* of all Kinds to ſuch a Degree, that it made it impoſſible for us to carry our Goods to Market ſo cheap as other Nations, and had thereby, in a great Meaſure, ruined the Trade of the whole Kingdom.

To This He added, that it would have been happy for us, if We had always rais'd the *Supplies* within the Year, inſtead of mortgaging Poſterity, as We have done.

Having laid down theſe Premiſes, He came at laſt, by Way of *Suppoſition*, not of *Propoſition*, to ſtate the Caſe of the Nation and even of the *landed Gentleman*, under the *preſent Method of Taxation*, and ſuppoſing the *whole Sum*, neceſſary for the publick Service, ſhould be rais'd upon *Land*.

It is impoſſible, at this Diſtance of Time, to recollect the *Gentleman's* Words, or even the Method He obſerved in ſpeaking; but I may appeal to every Perſon in the Houſe, whether the Subſtance and Meaning of what He ſaid was not to the following Effect.

" Suppoſe, *ſaid He*, that *five Millions* was the " Sum to be raiſed. This would be *ten Shillings* " *in the Pound*, if all rais'd upon *Land*. As grie- " vous as *this Tax* would really be, let any Gen-

" tleman compute what He pays, under the *pre-*
" *ſent Method of Taxation*, by the advanc'd Price
" of all the *Neceſſaries* and *Conveniences* of Life,
" and I believe He will find that it amounts to
" the ſame Sum, or more, upon *Him*; and, at leaſt,
" to as much again upon the *reſt of the People*;
" occaſioned by the vaſt Charge of *Collection*, and
" the Advantages taken by the *Merchant* and
" *Retailer*.

" Thus is a Mortgage perpetuated on our E-
" ſtates, which not only drains away *half our In-*
" *come*, but in the very Nature of it tends to di-
" miniſh our *Rents*, by clogging our *Manufactures*,
" obſtructing our *Trade*, and conſequently depre-
" ciating the *Produce of Land*.

" For this Reaſon, *ſaid He*, I think it as de-
" monſtrable as any Propoſition in *Euclid*, that if
" We actually paid a *Land Tax of ten Shillings*
" *in the Pound*, without any *other Duties*, every
" Gentleman might live at leaſt in as much Plenty,
" and make a better Proviſion for his Family, than
" He can under the *preſent Method of Taxation*.

How different, *Sir*, is this State of the Caſe from That, which the *Letter-writer* hath endeavoured to impoſe on the Kingdom? You ſee that the *Gentleman* was ſo far from making any *ſuch Propoſition* as He falſely aſſerts, that He put the Caſe only by Way of *Suppoſition*, to illuſtrate the Force of his Argument, that *all Taxes* fall ultimately on the *Land*, and that We actually pay *ten Shillings in the Pound*, AT PRESENT, though diſguis'd under *various Shapes*, and drawn from us in Driblets by a *Multitude of Taxes*.

The *Letter-writer* hath uſed *another Gentleman*, who ſpoke *againſt the Revival of the Salt Duty*, in juſt the ſame Manner, and converted as *rational an Argument* as ever was offered, into ſuch a *ridicu-*

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lous Poſition as no Man of common Senſe could be capable of advancing.

When the Debate came to turn on the Preference between *one Tax* and the *other*, it was very judiciouſly obſerv'd by *this Gentleman*, that when *two Methods of Taxation* were propoſed to raiſe the *ſame Sum of Money*, He ſhould always prefer *That*, which was moſt generally underſtood and immediately felt by the *People*; that They might always be ſenſible what They really paid, and not flatter Themſelves, or be deluded by others, with Notions of *Relief*, though the *ſame Sum* is drawn from Them in a more *imperceptible Manner*.

This is the Purport of what the *Gentleman* ſaid, and I think the Argument unanſwerable, when fairly ſtated; but let us now ſee what a pretty Piece of Stuff the *Letter-writer* makes of it.

" Another admirable Argument, *ſays He*, againſt " eaſing you, the *Freeholders* of this Kingdom, " is *that the* LIGHTER *your Taxes are, the greater* " *Danger you are in*; *that* EASY, imperceptible " Taxes *are the* WORST *of all Taxes, becauſe the* " *People are not ſufficiently* ALARM'D *at them, and* " UNEASY *under them.*

Having plaid this *political Legerdemain* on the *Gentleman's* Words, He takes no ſmall Pains to expoſe the bad Tendency of ſuch a Doctrine, and ſeems to think Himſelf very ſmart upon our *modern Patriots*; but I will leave you, *Sir*, to judge whether it is not a Proof that his *Patron* apprehends Himſelf to be in a very bad Way, when He thinks it neceſſary to employ a *Proſtitute* to LYE for Him in this Manner, and to ſupply the Want of *Argument* with ſuch *ſcandalous Miſrepreſentation.*

" Suppoſe, *ſays He*, that there ſhould be *one* " *hundred and fifty Members of the Houſe of Com-* " *mons willing to bear one Shilling in the Pound on* " *their*

" *their Lands*, rather than have a *Salt Tax*; what " can We infer from hence, but that Men of large " Eſtates, from *two* and *three* to *ten thouſand* " *Pounds per Annum*, can eaſily afford to gratify " any *Opinion*, or *Humour?*

I believe you will allow, *Sir*, that even 150 Members are no contemptible Minority, conſidering all Things, and in a Queſtion of this Nature; but I muſt obſerve to you that it does not ſeem to be in the Power of *this Writer* to ſpeak *Truth*, or ſtate any one Caſe *fairly*; for the Number of Gentlemen, who divided againſt the *Salt Tax*, was really 187, and what is ſomewhat extraordinary, it conſiſted chiefly of *landed Gentlemen of the largeſt Eſtates*, as indeed He is ſo good to allow Himſelf; but I think it a very extraordinary Inference, that ſo *many Gentlemen* ſhould agree to puniſh their own Pockets in ſuch a Manner, only to gratify an *Opinion*, or *Humour*. I think it much more reaſonable to infer, that They thought keeping off the Duty upon *Salt* would prove the moſt beneficial Relief to *Themſelves*, as well as to *Thoſe*, whom They repreſent. But it is very obvious from what Motives ſome *other Perſons* might act in this Affair; for every Man, who hath a *Place*, ſaves 5 *l. per Cent.* by an Abatement of *one Shilling in the Pound*, which is ſo much Increaſe of his *Salary*, from the *honourable Gentleman* Himſelf down to the loweſt *Exciſe Officer*.

The next Objection to the *Salt Tax*, which He undertakes to invalidate, is the *Number of* Officers *added to the Revenue, whoſe Influence may add Power to the Crown.*

Pray obſerve, *Sir*, how tenderly the *Gentleman* words it; *whoſe Influence* MAY *add Power to the Crown.* Does it not then certainly and notoriouſly *add Power to the Crown*; the worſt and moſt dangerous

dangerous Kind of Power; by giving *Miniſters* an Opportunity of invading the *Freedom of Elections?*

" I have ſeen, *ſays this excellent Reaſoner*, a " *four Shilling Land Tax* and a *Salt Office* both " ſubſiſting together. The *Liberties of the People* " were in no Danger from them; and will not, I " truſt, be affected by *ſix hundred Officers* at any " Time.

I don't know what *this Writer* may underſtand by *Danger to our Liberties*; but I have always thought them to be in *ſome Danger*, whenever I ſee them tampered with, or practiſed upon, by any *unwarrantable Methods.*

He farther " truſts that They will not be af- " fected by *ſix hundred Officers* at any Time.

What a pretty Way of arguing is This, and how well does it become the Advocate of a *firſt M—r?* We all know that the *Liberties* of ſuch a Nation as This cannot be over-run by *ſix hundred Salt Officers only*; but is ſuch a Number, added to the vaſt Multitude before ſubſiſting, of no Weight in the Scale; or why was the *Clauſe, to reſtrain Them from meddling in Elections*, rejected? And will not this Method of Reaſoning juſtify the Addition of *ſix hundred more*, every Year, till at laſt They ſwarm like *Locuſts* over the Land, and render a *military Army* unneceſſary to execute any Purpoſes?—But I will refer you *Sir*, to the Reaſons of the *noble Lords*, who entered their PROTESTS againſt the *Revival of the Salt Tax*, for farther Satisfaction on *this Point.*

You will remember, *Sir*, that I mentioned it as one Reaſon, for oppoſing the Revival of the *Salt Tax*, that it was making a *dangerous Precedent*, and might prove a Step to the greateſt of all Evils, a GENERAL EXCISE. When ſome Notice was taken of ſuch a *Deſign*, about a Year ago, it was ſtrenu-

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ouſly denied, and repreſented as the Fiction of *Malecontents*, in order to ſtir up *Sedition* and *Diſaffection*; but now it is publickly avowed and juſtify'd by the *Writer* before us; for though He diſclaims the Word *general*, becauſe it is too *odious*, He manifeſtly pleads for the *Thing* it ſelf, in Favour of a *certain Scheme*, now in Agitation, for converting ſome *other Duties* into *Exciſes*; and we all know how naturally *one Exciſe* draws on *another*. —But This is a Subject ſo copious, that it would require a Volume to exhauſt it; and therefore I ſhall reſerve what I have to ſay, on this Head, till the *Scheme* begins to ripen into Execution; when I hope it will be oppoſed, in every Step, with the utmoſt Conſtancy and Vigour, as the laſt ſure Blow to our *Liberties* and *Conſtitution*.

At preſent, I ſhall only obſerve, that I cannot underſtand what He means by ſaying, *that the Improvement of the* Revenue *would not increaſe the* civil Liſt *Funds*; for I apprehend that his Majeſty is intitled, at preſent, to the *whole Produce*, be it what it will, *of all thoſe Branches of the Revenue, which conſtitute the civil Liſt*; and his Aſſertion that the *civil Liſt Revenue*, with the Sum of 115,000 *l.* granted by Parliament for *Deficiencies*, do not amount to *eight hundred thouſand Pounds per Ann.* for the *laſt four Years*, is equally dark and myſterious. Unleſs therefore He will be pleas'd to tell us in *what Manner*, and to *what Period of Time*, He makes up this Account, ſuch a *bare Aſſertion*, without any Proof, can be no Anſwer to the *Objection*, which He undertakes to confute.

I have now finiſhed my Remarks on *this Letter*, which I hope will anſwer your Expectations; and ſhall conclude with expreſſing my Wonder, that when the *honourable Gentleman* came to a Reſolution of having his Praiſe trumpeted through the Kingdom,

Kingdom, He did not command his *Herald* to inſiſt upon ſome *other Points*, which this *fruitful Seſſion* might have ſuggeſted to Him; particularly the glorious Part He bore in diſcovering thoſe *infamous Frauds*, which were committed in the Sale of the late Earl of DERWENTWATER's Eſtate, as well as the EQUAL and *exemplary Puniſhment* inflicted on the *Criminals*, by EXPELLING *Two of them* and REPRIMANDING *Another*. The *charitable Corporation* would, methinks, have furniſh'd his *Advocate* with another ample Field of Panegyrick; but in That, indeed, He hath ſince expatiated pretty largely, on Account of that HORRID POPISH PLOT, with which the Enquiry concluded. To Theſe He might have added the Generoſity of paying the Deficiencies of a FRENCH SUBSIDY to DENMARK, and the Eſtabliſhment of the SAME STANDING ARMY in *England*, during the *full Enjoyment of a general Peace*.

All theſe Points, I ſay, might have been inſiſted on with the ſame Juſtice, as the *Revival of the Salt Duty*; but, perhaps, the *honourable Gentleman* might have the Modeſty to think it ſufficient Merit, for one Year, to have laid the Foundation of a GENERAL EXCISE.

As for My ſelf, though I have ſeldom had the Honour to concur with that *great* and *upright Patriot*; yet I will join Iſſue with his *Panegyriſt* for once; for *I am ſo perfectly ſatisfy'd with my Conduct in Parliament* this Seſſion, *that on the Merits of it I am content to ſtake my Hopes of your* future Favour, *and all my* Intereſt *in the next Election*.

June 1ſt, 1732. *I am Sir*, &c.

FINIS.

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